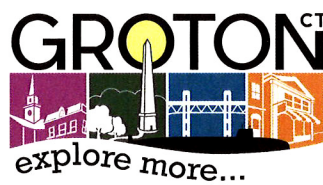


Town of Groton



Adopted FYE 2021 Budget

Fiscal Year Ending June 30, 2021



June 2, 2020

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FYE 2021 ADOPTED BUDGET
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TOWN OF GROTON

OFFICE OF THE TOWN MANAGER

JOHN M. BURT
TOWN MANAGER
JBURT@GROTON-CT.GOV

45 FORT HILL ROAD, GROTON, CONNECTICUT 06340
TELEPHONE (860) 441-6630 FAX (860) 441-6638
WWW.GROTON-CT.GOV

July 1, 2020

FYE 2021 ADOPTED BUDGET

Dear Members of the Groton Town Council and Representative Town Meeting:

As required by the Groton Town Charter, please find herein the Town of Groton's FYE 2021 Adopted Budget. The adopted budget has two main components: adopted expenditures and anticipated revenues. The mill rate is determined by the amount of revenues needed to be raised by local property taxes to fund the appropriated expenditures minus other anticipated revenues and Fund Balance Applied.

The adopted FYE 2021 budget is \$130,453,984, a \$1,401,238 or 1.1% increase from the FYE 2020 Adopted/Adjusted Budget. The budget is divided into six "Areas of Service," and changes in the adopted budgets for these areas of service from the FYE 2020 Adopted/Adjusted Budget are as follows:

- Town Operations (\$762,520 or 2.1%)
- Education Services (\$0 or 0%)
- Capital/Debt Service (\$379,713 or 4.6%)
- Outside Agencies (\$8,321 or 0.5%)
- Subdivisions (\$140,165 or 2.5%)
- Contingency (\$0 or 0%)

In addition to the adopted expenditure changes noted above, the other factors impacting the adopted budget/mill rate is a decrease in the net adjusted taxable Grand List as well as an increase in estimated state grant revenues. The October 1, 2019 net adjusted taxable Grand List decreased 0.5% from 2018, from \$3,729,602,117 after BAA to \$3,709,882,767 after BAA. As part of the adopted FYE 2021 budget the following staff changes have been incorporated:

- Public Safety: Full-time School Resource Officer for the new Middle School

The adopted budget results in a mill rate of 25.11, being a .94 mill increase over the FYE 2020 mill rate of 24.17.

Due to financial hardships experienced by many businesses and residents due to the COVID-19 pandemic, the Town has reduced its collection rate to 98.1% from the originally proposed 98.7%. Additionally, the Town Council decided not to use any fund balance.

GROTON'S BUDGET PROCESS

Chapter IX of the Groton Town Charter, titled "Budget and Finance" sets out in detail the annual budget preparation process and the duties of the Town Council, Representative Town Meeting (RTM), Board of Education, and Town Manager with respect to the annual budget process. In addition, the Charter identifies a specific schedule that must be followed in preparing, reviewing and approving the budget and identifies the type of information that must be presented.

Town staff began formal development of the FYE 2021 Adopted Budget in October 2019. Format and presentation changes that were first implemented in the FYE 2017 Budget have been continued including the use of a three ring binder instead of bound documents; the removal of Fleet Fuel and Fleet Maintenance funding from Department accounts; and the creation of new cost centers in Contributions to Other Funds.

This year, as in years past, the Town Manager requested all Town department heads to begin their budget preparation by developing a requested FYE 2021 "level service" budget which would maintain necessary and/or current programming. Department heads were also requested to prepare two alternative scenarios that would result in a zero dollar increase and a 5% reduction scenario from their FYE 2020 appropriation. Department budget requests are shown in the "Request FYE 2021" column of the Summary Cost Center page for each function. The information that departments submitted as part of their alternative budget scenarios was considered by the Town Manager along with other information in formulating the Town Manager's FYE 2021 Adopted Budget for Town Operations.

While the proposed budget is commonly referred to as the "Town Manager's Budget," the Town Manager and his direct reports have input and control over less than one-third of the adopted budget amount (Town Operations, Contingency, and a portion of Capital Reserve). By Town Charter, the Town Manager has no control over budgets submitted by the Board of Education and the political subdivisions, and from a practical standpoint, cannot alter the debt service that the Town is obligated to pay.

In the face of the developing COVID-19 pandemic, the Town Council made over \$4 million in cuts to the Town Manager's budget with minor changes which were subsequently sustained by the RTM.

GENERAL FUND EXPENDITURES – HOW THE MONEY IS SPENT

The Town of Groton budget provides funds for six "Areas of Service" - Town Operations; Education Services; Capital/Debt Services; Outside Agencies; Subdivisions; and Contingency. The adopted budget for FYE 2021 is \$130,453,984 and represents a \$1,401,238 or 1.1% increase from the FYE 2020 Adopted/Adjusted Budget. The adopted increase is attributable to Town Operations (\$762,520); Capital/Debt Service (\$379,713); Subdivisions (\$140,165); and Outside Agencies (\$8,321). Below are overviews of the six Areas of Service.

TOWN OPERATIONS

The **Town Operations** portion of the budget contains two major components: ***Town Departments*** and ***Town Other***, which includes Non-Departmental (Insurance and Claims and Self-Funded Plans) and Contributions to Other Funds. As presented, the Town Operations portion of the budget is \$36,525,731, and represents a \$762,520 or a 2.1% increase from the FYE 2020 Adopted/Adjusted Budget. The Town Operations portion of the budget represents 28.0% of the FYE 2021 Adopted Budget, compared to 27.7% of the FYE 2020 Adopted/Adjusted budget.

Wage increases for the Town's union groups and the non-union group have been built into the budget.

Town Departments

Town department budget requests for FYE 2021 totaled \$24,649,933. Following review by the Town Manager, Town Council, and RTM, the department/function requests were reduced by \$124,068, resulting in a adopted FYE 2021 Town Departments budget of \$24,525,865, a \$450,403 or 1.9% increase from the FYE 2020 Adopted/Adjusted Budget amount.

Table 1 entitled "Town Operations Expenditure Report" shows adopted increases/decreases for all Salary and Wages and Operating Expenses for the Town Departments portion of the Town Operations budget. As noted in the table, Salary and Wages represent 50.9% of the adopted FYE 2021 Town Operations budget. In FYE 2010, Salary and Wages for Town Operations totaled \$18,195,950 compared to \$18,592,849 in the FYE 2021 Adopted Budget, an increase of \$396,899 or 2.1% over the last twelve years.

Town Operations Expenditure Report							
Account Code	DESCRIPTION	ACTUAL FYE 2019	ADJUSTED FYE 2020	ADOPTED FYE 2021	\$ VARIANCE '20' to '21'	% VARIANCE '20' to '21'	% OF TOTAL BUDGET
5101	Regular Full Time	\$ 14,733,354	\$ 16,252,612	\$ 16,523,310	\$ 270,698	1.7%	45.2%
5102	Part Time Personnel	\$ 313,389	\$ 298,539	\$ 382,837	\$ 84,298	28.2%	1.0%
5103	Seasonal Personnel	\$ 93,466	\$ 105,568	\$ 105,638	\$ 70	0.1%	0.3%
5104	Overtime Pay	\$ 943,702	\$ 858,332	\$ 950,470	\$ 92,138	10.7%	2.6%
5105	Longevity Pay	\$ 68,558	\$ 67,528	\$ 67,198	\$ (330)	-0.5%	0.2%
5106	College Incentive Pay	\$ 94,326	\$ 113,099	\$ 113,119	\$ 20	0.0%	0.3%
5107	Shift Replacement Overtime	\$ 399,757	\$ 340,618	\$ 347,430	\$ 6,812	2.0%	1.0%
5109	Salary Adjustment	\$ 142,829	\$ (171,396)	\$ (100,000)	\$ 71,396	-41.7%	-0.3%
5110	Regular Part Time	\$ 119,661	\$ 113,550	\$ 118,855	\$ 5,305	4.7%	0.3%
5111	Premium Pay	\$ 124,763	\$ 121,316	\$ 129,272	\$ 7,956	6.6%	0.4%
5112	Sick Incentive	\$ 57,083	\$ 53,386	\$ 60,276	\$ 6,890	12.9%	0.2%
5115	Shift Premium	\$ 66,787	\$ 78,352	\$ 78,352	\$ -	0.0%	0.2%
5118	Allowances	\$ 41,010	\$ 49,620	\$ 50,924	\$ 1,304	2.6%	0.1%
5119	Salary Reimbursements	\$ -	\$ (97,875)	\$ (234,832)	\$ (136,957)	139.9%	-0.6%
	Salaries and Wages	\$ 17,198,685	\$ 18,183,249	\$ 18,592,849	\$ 409,600	2.3%	50.9%
5151	Social Security	\$ 893,172	\$ 1,004,877	\$ 1,017,004	\$ 12,127	1.2%	2.8%
5152	Retirement	\$ 2,448,349	\$ 2,921,077	\$ 3,114,710	\$ 193,633	6.6%	8.5%
5153	Health Insurance	\$ 3,783,049	\$ 4,131,272	\$ 4,781,823	\$ 650,551	15.7%	13.1%
5154	Unemployment Comp.	\$ 1,356	\$ 20,000	\$ 18,000	\$ (2,000)	-10.0%	0.0%
5155	Worker's Compensation	\$ 488,103	\$ 524,387	\$ 526,285	\$ 1,898	0.4%	1.4%
5158	Life Insurance	\$ 16,263	\$ 16,278	\$ 16,277	\$ (1)	0.0%	0.0%
5159	Heart & Hypertension	\$ 189,860	\$ 95,543	\$ 93,089	\$ (2,454)	-2.6%	0.3%
5160	Health-Retiree-Current	\$ 1,267,053	\$ 1,245,815	\$ 1,351,637	\$ 105,822	8.5%	3.7%
5170	Other Post Employment Benefits	\$ 500,000	\$ 448,123	\$ 448,123	\$ -	0.0%	1.2%
	Employee Benefits	\$ 9,587,205	\$ 10,407,372	\$ 11,366,948	\$ 959,576	9.2%	31.1%
	TOTAL PERSONNEL SERVICES	\$ 26,785,890	\$ 28,590,621	\$ 29,959,797	\$ 1,369,176	4.8%	82.0%
5201	Postage/Print/Advertising	\$ 160,174	\$ 167,705	\$ 174,836	\$ 7,131	4.3%	0.5%
5210	Profession Develop/Train	\$ 144,839	\$ 189,443	\$ 241,712	\$ 52,269	27.6%	0.7%
5220	Utilities/Fuel/Mileage	\$ 1,251,093	\$ 1,385,277	\$ 1,381,758	\$ (3,519)	-0.3%	3.8%
5230	Pymnts/Contributions	\$ 1,714,669	\$ 1,673,149	\$ 988,099	\$ (685,050)	-40.9%	2.7%
5240	Boards & Commissions	\$ -	\$ 350	\$ 350	\$ -	0.0%	0.0%
5260	Repairs & Maint-Fac/Equip	\$ 296,730	\$ 387,322	\$ 388,272	\$ 950	0.2%	1.1%
5261	Software Maint Fees	\$ 373,165	\$ 452,513	\$ 489,113	\$ 36,600	8.1%	1.3%
5280	Insurance/Risk Mgmt	\$ 588,437	\$ 608,303	\$ 648,298	\$ 39,995	6.6%	1.8%
5281	Occupational Health & Safety	\$ 59,611	\$ 94,376	\$ 98,422	\$ 4,046	4.3%	0.3%
5289	Insurance Claim Payments	\$ 25,000	\$ 25,000	\$ 24,283	\$ (717)	-2.9%	0.1%
5290	Profess/Technical Service	\$ 1,194,932	\$ 1,431,487	\$ 1,398,312	\$ (33,175)	-2.3%	3.8%
5300	Materials & Supplies	\$ 737,924	\$ 682,119	\$ 691,184	\$ 9,065	1.3%	1.9%
5310	Vehicle Oper/Maintenance	\$ 16,639	\$ 14,400	\$ 14,400	\$ -	0.0%	0.0%
5400	Equip/Machinery & Furniture	\$ 141,274	\$ 40,546	\$ 25,165	\$ (15,381)	-37.9%	0.1%
5410	Computer Equipment	\$ 35,631	\$ 20,600	\$ 1,730	\$ (18,870)	-91.6%	0.0%
	TOTAL OPERATING EXPENSES	\$ 6,740,118	\$ 7,172,590	\$ 6,565,934	\$ (606,656)	-8.5%	18.0%
	GRAND TOTAL	\$ 33,526,008	\$ 35,763,211	\$ 36,525,731	\$ 762,520	2.1%	

Table 1. Town Operations Expenditure Report

Summary

In summary, the adopted FYE 2021 Town Operations budget is \$36,525,731 and a \$762,520 or 2.1% increase from the FYE 2020 Adopted/Adjusted Budget and represents 28.0% of the FYE 2021 Adopted Budget compared to 27.7% in FYE 2020. The major cost drivers for this increase are an increase in health care renewal costs along with an increase in department costs.

Since 2012, the Town Operations portion of the budget has increased a total 13.5%, an average of 1.3% per year (see Table 2. Town Operations Adjusted/Proposed Budgets - Ten Year Comparison).

Town Operations Adjusted/Adopted Budgets Ten (10) Year Comparison		
Fiscal Year Ending (FYE)	Budget	% change from Previous Year
Adjusted 2012	\$ 32,195,298	-0.6%
Adjusted 2013	\$ 32,662,872	1.5%
Adjusted 2014	\$ 32,745,720	0.3%
Adjusted 2015	\$ 33,851,015	3.4%
Adjusted 2016	\$ 33,928,603	0.2%
Adjusted 2017	\$ 32,073,967	-5.5%
Adjusted 2018	\$ 32,270,079	0.6%
Adjusted 2019	\$ 34,290,729	6.3%
Adjusted 2020	\$ 35,763,211	4.3%
Adopted 2021	\$ 36,525,731	2.1%
Increase over Ten years: 2012 to 2021		-----> 13.5%
Average Ten Year Increase		-----> 1.3%

Table 2. Town Operations Adjusted/Proposed Budgets. Ten Year Comparison

EDUCATION

The Education Services budget as submitted by the Board of Education/ Superintendent of Schools was \$77,934,550 representing a 0.6% increase. The Council reduced the Board of Education budget by \$496,460 to the minimum budget requirement (MBR) of \$77,438,090 which is a \$0 or 0.0% increase from the FYE 2020 Adopted/Adjusted Budget. As adopted, this budget represents 59.4% of the FYE 2021 Adopted Budget compared to 60.0% in FYE 2020. As per the Town Charter, the Town Manager must submit the adopted Education budget with no adjustments. (See Board of Education FYE 2021 Adopted Budget for details.)

Other budgeted education-related expenses that are not contained in the Education Services budget include Outside Agencies - VNA - School Health (10841); Other school programming activities (1024); School Crossing Guards (1024 and 1090); Debt Service for school related projects (1076); and a portion of the Capital Reserve contribution (5010 and 1075) to support education facility related capital improvement projects.

CAPITAL/DEBT SERVICES

This area of service accounts for General Fund contributions that are made to the Town's Capital Reserve function, as well as debt service payments including interest and principle payments made on bonded projects. The adopted FYE 2021 appropriation for Capital/Debt Services is \$8,639,482 which is a \$379,713 or 4.6% increase over the FYE 2020 appropriation. The Capital/Debt Services account represents 6.6% of the FYE 2021 Adopted Budget compared to 6.7% in FYE 2020.

The Town's FYE 2021 contribution to the Capital Reserve Fund is adopted to be \$535,000, which is a \$1,086,000 or 67.0% decrease from the FYE 2020 amount.

The Town's budgeted debt service payment is increasing \$1,465,713 or 22.1% from \$6,638,769 in FYE 2020 to \$8,104,482 in FYE 2021. This increase is attributed to estimated debt service related to a FYE 2020 bond sale for construction of the new Middle School. Between the debt increase for the new Middle School in FYE 2020 and for FYE 2021, it accounts for .87 mills (.45 mills in FYE 2020 and .42 mills in FYE 2021).

OUTSIDE AGENCIES

The Outside Agencies service area includes Functions 1083 Regional Agencies; and 1084 Health and Service Agencies. For FYE 2021, the adopted budget for Outside Agencies is \$1,846,101 which is a \$8,321 or 0.5% increase from the FYE 2020 Adopted/Adjusted Budgeted amount. The adopted Outside Agencies budget represents 1.4% of the FYE 2021 Adopted Budget compared to 1.4% in FYE 2020.

SUBDIVISIONS

The Subdivisions service area includes payments to and for services (police, highway and street lighting) for the City of Groton (1090), Groton Long Point (1091), and the various fire districts through the Fire Districts PILOT Program (1092). Requested/provided payments for the City of Groton, Groton Long Point and the Fire Districts PILOT for FYE 2021 total \$5,654,580, a \$140,165 or 2.5% increase above the FYE 2020 appropriation. Requested/provided funds in this service area represent 4.3% of the adopted FYE 2021 budget compared to 4.2% in the FYE 2020 budget. As per the Town Charter, the Town Manager submits the subdivisions' budget requests to the Town Council/RTM with no adjustments.

- **City of Groton (1090)** requested/provided payments for police, highway and streetlights for \$5,096,859, with the final adopted amount being reduced to 4,895,609.
- **Groton Long Point (1091)** requested/provided payments for police, highway and streetlights are \$650,970, with the final adopted amount being reduced to 512,971.
- **Fire District PILOT (Payment In-Lieu of Taxes) Program (1092)** is adopted to be funded at \$246,000, which is the same amount as FYE 2020. There are two components to the Fire District PILOT program - a State reimbursement PILOT portion and a Town-owned property PILOT program.

CONTINGENCY

The Contingency account (1094) is its own service area and represents funds set aside for unforeseen expenses; it is available for any and all expenses contained within the General Fund. Section 9.10.7 of the Town Charter requires that no expenditures be charged directly to the Contingency account. Funds may be transferred from Contingency to any other account upon Town Council approval. Transfers of \$10,000 or more require the approval of the

Representative Town Meeting (RTM). The Town's Debt Policy and Management/Fiscal Practices specify that an annual Contingency reserve of not more than 2.0% of the General Fund Operating Budget can be appropriated. For FYE 2021, the amount was kept at \$350,000, the same as the FYE 2020 budget amount. The requested Contingency amount equates to approximately 0.3% of the General Fund Operating Budget.

Comparison by function budget increases									
Function	Increase	% increase	Mill rate	Mill rate	Debt + benefits	Debt + benefits + Cap Res	Debt + benefits	Debt + benefits + Cap Res	
Departments	\$450,403	1.9%		0.124					
Non-Departmental	\$986,727	9.8%		0.271	0.271	0.271			
Ins & Claim	\$37,278	5.7%	0.010						
Self Funded	\$949,449	10.1%	0.261						
Contr to Other Fund	-\$674,610	-40.8%		-0.185					
Capital/Debt Svcs	\$379,713	4.6%		0.104					
Capital Reserve	-\$1,086,000	-67.0%	-0.298			-0.298			
Debt Service	\$1,465,713	22.1%	0.403		0.403	0.403			
Outside Agencies	\$8,321	0.5%		0.002					
Education	\$0	0.0%		0.000					
Subdivisions	\$140,165	2.5%		0.039					
City of Groton	\$142,714	3.0%	0.039						
GLP	-\$2,549	-0.5%	-0.001						
Contingency	\$0	0.0%		0.000					
Totals				0.355	0.674	0.375	\$2,452,440	\$1,366,440	

Table 3. Comparison by function budget increases

Table 3 above shows cost increases by major function as well as by sub-functions experiencing significant increases. Additionally you can see the mill rate impact of such increases. You can see the most significant impacts are from health care, capital projects, and debt services.

GENERAL FUND REVENUES – WHERE THE MONEY COMES FROM

The following is a summary of the projected FYE 2021 revenues which will be used to fund the adopted FYE 2021 operating budget of \$130,453,984. The FYE 2021 revenues are based on the Governor's adopted budget which was released on February 5, 2020.

One of the greatest challenges facing all Connecticut municipalities over the last couple of years is the uncertainty associated with the amount of state funding that will be received. Historically, the Town has used the Governor's estimates in formulating our adopted budget. In most years, the actual funding received from the state has exceeded the Governor's estimates. It is recommended that the Governor's adopted FYE 2021 budget be used at this time.

Like all Connecticut municipalities, Groton uses a variety of revenue sources to fund its adopted expenditures. These include general property taxes; state grants in aid-education; state grants in aid-general government; federal grants in aid for education; fees associated with licenses and permits; interest on investments; charges for current services; user fees; and fund balance/other revenue. For the FYE 2021 Adopted Budget, the percentages of revenue coming from these various sources are projected to be as follows:

General Property Taxes	71.2%	Federal Grants in Aid	2.7%
Licenses and Permits	0.4%	Charges for Current Services	1.2%
Revenue from Investments	0.1%	Schools-Library-Recreation	0.1%
State Grants in Aid-Education	20.1%	Other Revenue	0.5%
State Grants in Aid-General Government	3.7%	Fund Balance Applied	0%

GENERAL PROPERTY TAXES

The FYE 2021 Adopted Budget results in a mill rate of 25.11, compared to the FYE 2020 rate of 24.17. One mill is equivalent to \$3,639,395. The adopted property tax levy for FYE 2021 will be based on all taxable property in the Town as of October 1, 2019 after adjustments by the Board of Assessment Appeals (BAA).

Summary - Total revenue to be raised by general property taxes including supplemental motor vehicles, interest and liens, and prior year taxes is \$92,855,662 compared to the FYE 2020 budget of \$90,592,174, a 2.5% increase. General property taxes will provide 71.2% of the General Fund budget.

OTHER REVENUES

Licenses and Permits - Revenues generated from licenses and fees will total \$546,680, which represents 0.4% of the FYE 2021 Adopted Budget. These funds are received from building and development activity, sporting and dog licenses, and other licenses and fees.

Investments - For FYE 2021, it is estimated that the Town will receive \$100,000 in investment income.

State Grants in Aid-Education – The Town will receive \$26,268,251 in State Grants in Aid-Education in FYE 2021 which represents 20.1% of the FYE 2021 Adopted Budget.

State Grants in Aid-General Government – According to the Governor’s Adopted FYE 2021 budget, the Town will receive \$4,863,810 in State Grants in Aid-General Government.

Federal Grants in Aid – Revenues from Federal Grants in Aid for FYE 2021 are estimated to be \$3,497,989, which represents 2.7% of the FYE 2021 Adopted Budget. The principal Federal Grant in Aid that the Town receives is pupil impact aid, which covers a portion of the cost of educating dependents of personnel assigned to the U.S. Submarine Base.

Charges for Current Services - Revenues for current services are estimated to be \$1,580,968 which represents 1.2% of the FYE 2021 Adopted Budget.

Schools-Library-Recreation Accounts - Revenues from user fees associated with Schools-Library-Recreation activities are estimated to be \$119,498, which represents 0.1% of the FYE 2021 Adopted Budget.

Other Revenue - Other Revenue is estimated at \$621,126, which represents 0.5% of the FYE 2021 Adopted Budget.

Fund Balance Applied – There is no planned use of General Fund fund balance in the adopted budget.

Summary - As shown in Table 4 entitled “Trends in General Fund Current Revenues (excluding Fund Balance Applied)” the trend has been for state, federal, and other revenues to decline while property taxes are used to make up the shortfall. In FYE 2012, State/Federal revenues funded 31.6%, Other Revenue funded 2.4% and Property Tax funded 65.9% of all revenues. Over the last ten years, State/Federal and Other Revenue generally declined as a percentage of revenues while the percentage of Property Tax funding of revenues increased. As noted below, for FYE 2021, State/Federal revenue funding is 26.5%, Other Revenue funding is 2.3% and Property Tax funding is 71.2% of the adopted budget.

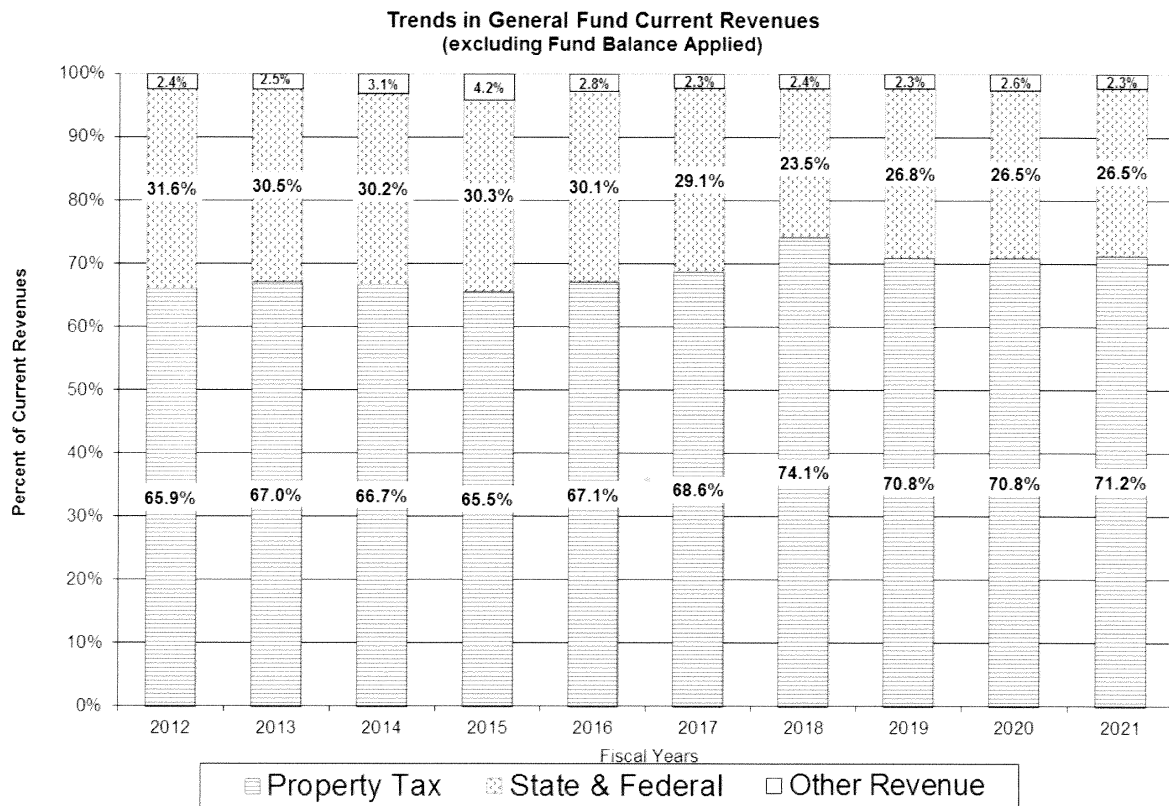


Table 4. Trends in General Fund Current Revenues (excluding Fund Balance Applied)

GAINING SOME PERSPECTIVE

In an effort to help the reader have a better understanding and appreciation of how Groton currently compares to other Connecticut communities, an excerpt from the State of Connecticut/Municipal Fiscal Indicators for Fiscal Years Ended 2014-2018, dated January 2020 has been included. A review of a number of the major indicators confirms that Groton, compared to most of the other 169 communities in Connecticut has been in a very enviable position. A summary of these indicators follows:

- Bonded Debt per Capita / below the average/median; 110 out of 169. The average was \$2,580 and the median was \$1,866. Groton had debt per capita of \$1,229.
- Education Expenditures per Pupil / below the average/median; 117 out of 169. The average was \$16,951 and the median of \$17,429. Groton's education expenditures per pupil was \$16,208.
- Tax Levy per Capita / below the average/median; 137 out of 169. The average was \$3,028 and median was \$2,934. Groton's tax levy per capita was \$2,260.
- Property Tax Revenue as a % of Total Revenue / below the average/median; 144 out of 169. The average was 70.1% and the median was 75.8%. Groton's property tax revenue as a % of total revenue was 61.9%.
- Equalized Mill Rate / below the average/median; 143 out of 169 (does not take into account that Groton has one of the largest commercial/industrial tax bases in the state as a percentage of its grand list.) The average was 19.7 and the median was 20.91. Groton's Equalized Mill Rate was 16.47.

While everything is relative, we must not lose sight that Groton has been a very fortunate community from an economic/fiscal perspective and has had incredible good fortune for many decades. In dealing with our changing budget revenue realities, we need to make certain that we do not do damage to our long term prospect for growth and strong financial management practices in order to achieve short term tax relief. Those types of decisions will be more costly to the Town and its residents and businesses in the long term.

MANAGER PERSPECTIVE

Increases in the budget are primarily due to health care, bond debt, and capital projects. While the health care renewal rate increase was 8%, the loss of available fund balance in the Health Care Fund required a further increase. Until two years ago, the town had historically used health care fund balance to a point now where there is not available funding to help with a bad usage year, as experienced this last year, or to account for increases in the 25% corridor. In addition, the Ledge Light Health District moved to the State's Partnership 2.0 Plan after the Town's FYE 2020 budget was adopted. This caused approximately \$265,000 in unrealized revenue. Human Resources had MDG, the Town's Third Party Administrator, review other health care options, but the high deductible health care plan continues to appear to be the best plan for the Town. If the Town had maintained a PPO plan, health care would go up by approximately another \$2 million from the planned FYE 2021 funding level. MDG also looked at the State Plan 2.0 which, depending on which options are chosen, would cost between 15% and 21% more than the high deductible plan.

Debt service is increasing by 22.1% in FYE 2021 due to an increase of \$1,465,713 associated with bonding for the Groton 2020 Plan (school construction projects). In FYE 2020 debt service was added for the bond sale in an amount of \$1,647,901 followed by an expected \$1,554,766 in FYE 2021. Together the bond increase, so far, totals \$3,202,667 which is approximately .87 mills. That means that without the Groton 2020 bonding, the expected mill increase for FYE 2021 would be .07 rather than 0.94.

As COVID-19 arrived in Connecticut, the Town Manager and Finance Director made recommended cuts to expenses of approximately \$4.2 million, which were largely adopted by the Town Council and subsequently supported by the RTM. Additionally the assumption for tax collection was changed from a 98.7% collection rate to a 98.1% collection rate.

The Town expects to be faced with many challenges over the next few years, including:

- The State faces a large revenue deficit due to COVID-19, which could result in lost revenue to the Town as the State will likely continue to attempt to move costs currently funded by the State to the Towns.
- Potential loss of property tax revenues due the effects of COVID-19.
- The State faces a large revenue deficit, which could result in reduction in grants to the local municipalities.
- Town health care and retirement costs will continue to increase with current benefits. The Town has negotiated with the Supervisors union to have new employees moved to a Cash Balance retirement plan rather than a defined benefit plan. The Town will continue to work to negotiate similar changes with other unions as well as implementing with the new non-union employees.
- The Town has an extensive list of needed projects in the FYE 2021-2026 Capital Improvement Program (CIP). It will need to make some tough decisions on which ones to fund.
- With its current configuration of services and departments, the Town cannot afford to continue to cut positions as it has done in the past while expecting to maintain those services. Any cuts that are imposed should be done so in conjunction with selecting services to no longer provide.

The Town does have a lot of potential construction likely to occur over the next few years with a prime example being Electric Boat but the resulting tax revenues will be stifled for a number of years (either 5 or 10 years depending on the State award) due to the likelihood of being granted an Enterprise Zone designation. While very welcome news, the revenues cannot be counted on to meet all of the Town's financial goals even when combined with other prospective construction projects.

The Town Council and the community must decide what we are going to be. We must come to a shared vision. We can no longer cut positions without dramatically reducing or eliminating services. A prosperous Town cannot be achieved solely by continually cutting costs no matter

what the impact. The attraction of people and jobs is often tied into the services, or quality of life in a community. A low tax rate is only one component of prosperity. Without parks, libraries, and other similar services, the Town will suffer and never realize its full potential, but we also cannot afford to continue to provide our services in the manner that we have. We must all be open to new and creative ways to work together to achieve our ideal community. The Town needs to look at the following to help meet its goal of maintaining services without significantly increasing the mill rate:

- The Town has to earnestly engage with other entities to enter into cost-sharing opportunities and regionalization.
- Employee benefits can no longer be afforded at their current levels. The Town must seek smarter ways to provide benefits that continue to meet the commitment to our employees while creating savings for the Town.
- Analyze its Departments to find whether there better ways to structure them to provide services at a lower cost, or to review services that are not mandated.
- Move away from funding items that are not related to the provision of Town services.

ACKNOWLEDGEMENTS

Work began on preparation of the FYE 2021 Proposed Budget in fall 2019 and has involved countless hours of effort by Department Heads and their respective staffs. In addition to recognizing and thanking the Departments for their hard work and dedication in preparing their FYE 2021 budget requests, I would like to especially express my sincere gratitude and appreciation to Cindy R. Landry, Finance Director; Robert Zagami, Human Resources Director/Assistant Town Manager; Lori Watrous, Budget Analyst & Coordinator, and Lisa Hylton, Executive Assistant for their commitment and the hard work they put forth in assisting me in the preparation of the FYE 2021 Adopted Budget.

Sincerely,

A handwritten signature in black ink, appearing to read "John Burt", with a long horizontal flourish extending to the right.

John Burt
Town Manager

TOWN OF GROTON, CONNECTICUT
PRINCIPAL OFFICIALS

Town Council

Patrice Granatosky, Mayor
Portia Bordelon
Aundré Bumgardner
Rachael Franco
Conrad F. Heede
Juan Melendez, Jr.
Lian Obrey
Juliette Parker
Joe Zeppieri

Representative Town Meeting

Syma Ebbin – Moderator

District 1

Karin Adams
Kathy Chase
Wilmer Lambert
Lisa M. Luck
Roscoe Merritt
Sheila Perry
Ali Starkley

District 2

Syma Ebbin
Eric Ossmann
Ian C. Thomas
Beverly Washington

District 3

Albert Colon
Chase Foster
Autumn Hanscom
Jill Rusk
Taylor Salva
Dane W. Stevenson

District 4

Robert Bailey
David Gauthier
Lauren Gauthier

Kristen Powers
Shawn Powers
Michael Whitehouse

District 5

Melinda Cassiere
Susan Deane-Shinbrot
Roseanne Kotowski
Gary Welles
Michael Whitney

District 6

Jeanne Baker
Katrina Fitzgerald
Bruce Flax
Cindy Fortner
Thomas Frickman
James Gustavson
Kate Richards

District 7

Clarence Casper
Lynn Crockett Hubbard
Jennifer Desillier-Flemming
Bruce Jones
Nancy Mello Miller

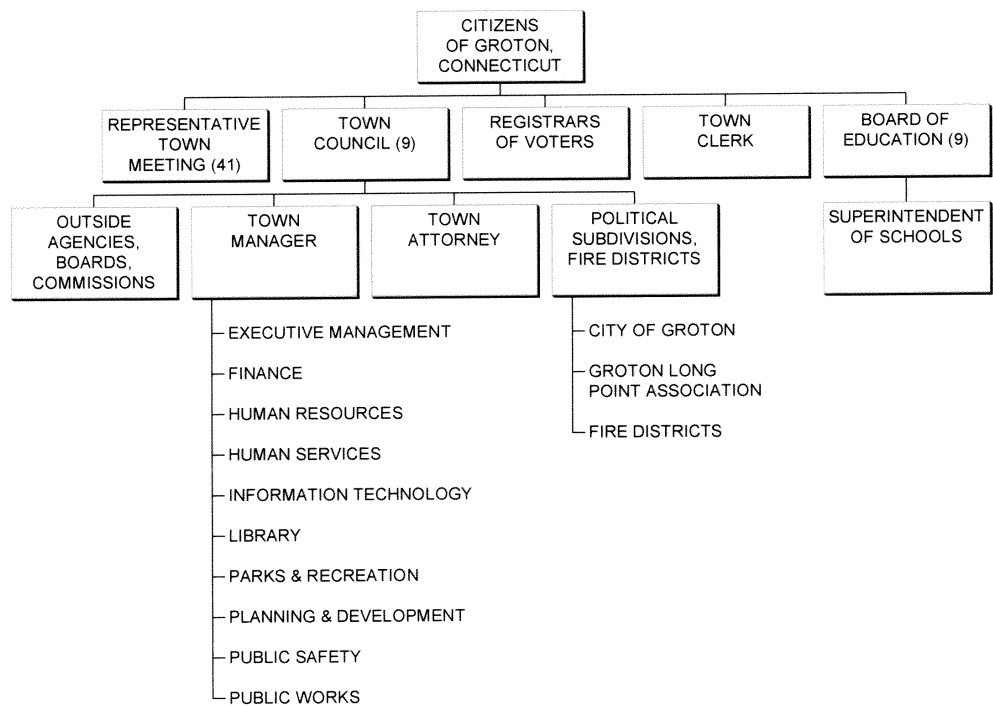
Appointed Officials

John M. Burt:	Town Manager
Dr. Michael H. Graner:	Superintendent of Schools
Eileen M. Duggan, Esq.:	Town Attorney

Department Directors

Finance:	Cindy R. Landry
Human Resources:	Robert Zagami
Human Services:	Marjorie D. Fondulas
Library:	Jennifer Miele
Parks & Recreation:	Mark Berry
Planning & Development:	Jonathan Reiner
Police:	Louis J. Fusaro Jr.
Public Works:	Greg Hanover
Town Clerk:	Betsy Moukawsher

TOWN OF GROTON ORGANIZATION CHART



FYE 2021

GROTON AT A GLANCE

A charming Connecticut shoreline community, the Town of Groton borders Fishers Island Sound between the Thames and Mystic Rivers. Thirty-eight and three-tenths square miles in size, over 3,500 acres of reserved open space, active recreation areas, and watershed lands, and 58 miles of shoreline provide residents with a high quality standard of living.

Originally the home of the Pequot Indians, an Algonquin-speaking woodland tribe, this territory provided vital resources; an abundance of food and clothing supplied from wildlife, and fish retrieved from the shoreline areas. The Pequots became the most powerful tribe in the region now known as Connecticut, attributable to their strength in warfare and possession over the shellfish beds, used for wampum trade amongst tribes.

Groton was first settled as part of New London in 1646 when John Winthrop Jr. came from Massachusetts Bay to found Pequot Plantation at the mouth of the Thames River. By 1705, the population east of the Thames had increased sufficiently, and inhabitants were allowed to incorporate as a separate town, named Groton, in honor of the Winthrop family estate in England.

In 1868, area residents, with the help of the State of Connecticut, purchased 112 acres on the Thames River and presented the site to the Federal Government for use as a navy yard. During World War I, the navy yard was officially commissioned a United States submarine base.

Fittingly, Groton is known as "The Submarine Capital of the World". It is the home of the Electric Boat Division of General Dynamics, a firm responsible for delivering 74 diesel submarines to the Navy during World War II. In 1954, the company launched the world's first nuclear-powered submarine, the USS Nautilus, currently displayed at the USS Nautilus Memorial. Electric Boat is the premier designer of submarines for the United States Government and was responsible for the development of fifteen of eighteen classes of nuclear submarines including Trident, Seawolf, and the new attack submarine.

Groton is home to Pfizer, Incorporated which encompasses over 2.4 million square feet of research, office and manufacturing space. Pfizer employs over 3,500 individuals and is the Town's largest single taxpayer. Products discovered, developed, and manufactured in Groton generate a substantial percentage of the company's yearly income, and alleviate disease and improve the quality of life throughout the world.

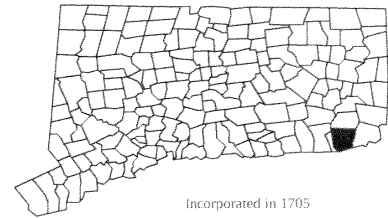
The treasures of Groton's past are retained through the historic homes that are scattered through the Town, the quaint streets of Noank, and the scenic Long Island Sound. The Town is committed to preserving this past, while striving to implement new initiatives as the leader in Southeastern Connecticut.

Groton, Connecticut

CERC Town Profile 2019 Produced by Connecticut Data Collaborative

Town Hall
45 Fort Hill Road
Groton, CT 06340
(860) 441-6630

Belongs To
New London County
LMA Norwich - New London - Westerly
Southeastern Planning Area



Demographics

Population

	<i>Town</i>	<i>County</i>	<i>State</i>
2000	39,907	259,088	3,405,565
2010	40,115	274,055	3,574,097
2013-2017	39,492	270,772	3,594,478
2020	40,326	283,665	3,604,591
'17 - '20 Growth / Yr	0.7%	1.5%	0.1%

	<i>Town</i>	<i>County</i>	<i>State</i>
Land Area (sq. miles)	31	665	4,842
Pop./Sq. Mile (2013-2017)	1,273	407	742
Median Age (2013-2017)	33	41	41
Households (2013-2017)	16,002	107,193	1,361,755
Med. HH Inc. (2013-2017)	\$63,895	\$69,411	\$73,781

	<i>Town</i>	<i>State</i>
Veterans (2013-2017)	3,398	180,111

Age Distribution (2013-2017)

	<i>0-4</i>	<i>5-14</i>	<i>15-24</i>	<i>25-44</i>	<i>45-64</i>	<i>65+</i>	<i>Total</i>
Town	2,694 7%	3,708 9%	7,526 19%	11,232 28%	8,879 22%	5,453 14%	39,492 100%
County	13,625 5%	30,437 11%	38,082 14%	65,254 24%	78,190 29%	45,184 17%	270,772 100%
State	186,188 5%	432,367 12%	495,626 14%	872,640 24%	1,031,900 29%	575,757 16%	3,594,478 100%

Race/Ethnicity (2013-2017)

	<i>Town</i>	<i>County</i>	<i>State</i>
White Alone, Non-Hispanic	27,841	206,261	2,446,049
Black Alone	2,829	15,556	376,240
Asian	2,176	11,210	156,450
Native American	160	1,722	9,385
Other/Multi-Race	3,292	22,466	294,408
Hispanic or Latino	5,259	27,186	551,916

Poverty Rate (2013-2017)

<i>Town</i>	<i>County</i>	<i>State</i>
10.2%	9.9%	10.1%

Educational Attainment (2013-2017)

	<i>Town</i>	<i>State</i>
High School Graduate	7,231 28%	673,582 27%
Associates Degree	2,099 8%	188,481 8%
Bachelors or Higher	9,347 37%	953,199 38%

Economics

Business Profile (2018)

<i>Sector</i>	<i>Units</i>	<i>Employment</i>
Total - All Industries	1,079	28,125
23 - Construction	58	179
31-33 - Manufacturing	NA	NA
44-45 - Retail Trade	126	1,879
54 - Professional, Scientific, and Technical Services	136	1,697
72 - Accommodation and Food Services	132	2,166
Total Government	55	3,646

Top Five Grand List (2018)

	<i>Amount</i>
Pfizer Inc.,	\$322,120,250
Electric Boat Corp	\$287,676,760
Ledges Groton #199Y LP	\$27,845,860
Exit 88 Hotel LLC	\$21,524,220
Groton Development Assoc LTD	\$19,920,670
Net Grand List (SFY 2016-2017)	\$3,802,539,060

Major Employers (2018)

Electric Boat Corporation	U.S. Navy Submarine Base
Pfizer, Inc.	Town of Groton
1109th TASMG - CT Army	
National Guard	

Education

2018-2019 School Year

	<i>Grades</i>	<i>Enrollment</i>
Groton School District	PK-12	4324

Smarter Balanced Test Percent Above Goal (2017-2018)

	<i>Grade 3</i>		<i>Grade 4</i>		<i>Grade 8</i>	
	<i>Town</i>	<i>State</i>	<i>Town</i>	<i>State</i>	<i>Town</i>	<i>State</i>
Math	54.1%	53.8%	53.1%	51.3%	54.4%	43.0%
ELA	59.5%	53.1%	55.6%	54.9%	66.2%	56.1%

Pre-K Enrollment (PSIS)

	<i>2018-2019</i>
Groton School District	190

Rate of Chronic Absenteeism (2017-2018)

	<i>All</i>
Connecticut	10.7%
Groton School District	11.6%

4-Year Cohort Graduation Rate (2017-2018)

	<i>All</i>	<i>Female</i>	<i>Male</i>
Connecticut	88.3%	91.8%	85.1%
Groton School District	83.7%	90.0%	78.8%

Public vs Private Enrollment (2013-2017)

	<i>Town</i>	<i>County</i>	<i>State</i>
Public	88.3%	88.6%	86.8%
Private	11.7%	11.4%	13.2%

Groton, Connecticut

CERC Town Profile 2019



Connecticut
Economic
Resource Center

Government

Government Form: Council - Manager

Total Revenue (2017)	\$135,088,508	Total Expenditures (2017)	\$133,430,459	Annual Debt Service (2017)	\$6,215,462
Tax Revenue	\$83,180,759	Education	\$90,690,477	As % of Expenditures	4.7%
Non-tax Revenue	\$51,907,749	Other	\$42,739,982	Eq. Net Grand List (2017)	\$4,914,736,072
Intergovernmental	\$48,964,896	Total Indebtedness (2017)	\$45,147,078	Per Capita	\$125,777
Per Capita Tax (2017)	\$2,109	As % of Expenditures	33.8%	As % of State Average	83.3%
As % of State Average	71.9%	Per Capita	\$1,155	Moody's Bond Rating (2017)	Aa2
		As % of State Average	45.9%	Actual Mill Rate (2017)	21.73
				Equalized Mill Rate (2017)	16.77
				% of Net Grand List Com/Ind (2017)	23.6%

Housing/Real Estate

Housing Stock (2013-2017)

	Town	County	State
Total Units	18,073	122,599	1,507,711
% Single Unit (2013-2017)	45.5%	65.5%	59.2%
New Permits Auth (2017)	36	295	4,547
As % Existing Units	0.2%	0.2%	0.3%
Demolitions (2017)	0	35	1,403
Home Sales (2017)	293	2,137	21,880
Median Price	\$237,500	\$238,900	\$270,100
Built Pre-1950 share	22.4%	29.0%	29.3%
Owner Occupied Dwellings	7,425	71,447	906,798
As % Total Dwellings	46.4%	66.7%	66.6%
Subsidized Housing (2018)	4,049	13,693	167,879

Distribution of House Sales (2017)

	Town	County	State
Less than \$100,000	26	128	536
\$100,000-\$199,999	55	662	5,237
\$200,000-\$299,999	106	709	6,681
\$300,000-\$399,999	41	376	3,863
\$400,000 or More	65	262	5,563

Rental (2013-2017)

	Town	County	State
Median Rent	\$1,183	\$1,071	\$1,123
Cost-burdened Renters	45.7%	48.6%	52.3%

Labor Force

	Town	County	State
Residents Employed	17,832	132,032	1,827,070
Residents Unemployed	642	5,431	78,242
Unemployment Rate	3.5%	4.0%	4.1%
Self-Employed Rate	7.1%	8.2%	10.0%
Total Employers	1,079	7,772	122,067
Total Employed	28,125	123,881	1,673,867

Connecticut Commuters (2015)

Commuters Into Town From:

Groton, CT	4,997
Stonington, CT	1,749
Ledyard, CT	1,727
New London, CT	1,454
Waterford, CT	1,449
Norwich, CT	1,190
East Lyme, CT	1,086

Town Residents Commuting To:

Groton, CT	4,997
New London, CT	1,413
Stonington, CT	1,041
Ledyard, CT	827
Waterford, CT	779
Norwich, CT	639
Montville, CT	600

Quality of Life

Crime Rates (per 100,000 residents) (2017)

	Town	State
Property	1,535	1,777
Violent	129	228

Disengaged Youth (2013-2017)

	Town	State
Female	17.6%	4.2%
Male	0.4%	5.6%

	Town
Library circulation per capita	9.49

Distance to Major Cities

	Miles
Hartford	45
Providence	46
Boston	86
New York City	110
Montreal	301

Residential Utilities

Electric Provider

Groton Utilities Electric Division
(860) 446-4000

Gas Provider

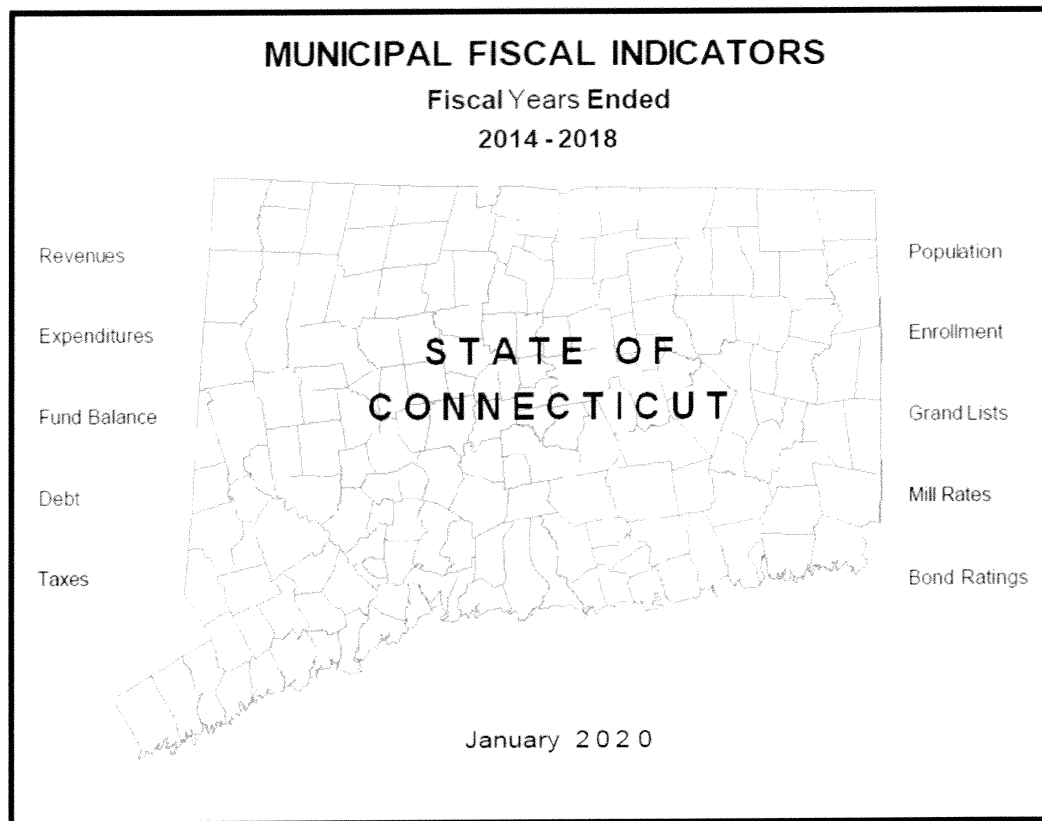
Eversource Energy
(800) 989-0900

Water Provider

Groton Utilities Water Division
(860) 446-4000

Cable Provider

Thames Valley Communications, Inc
(860) 446-4009



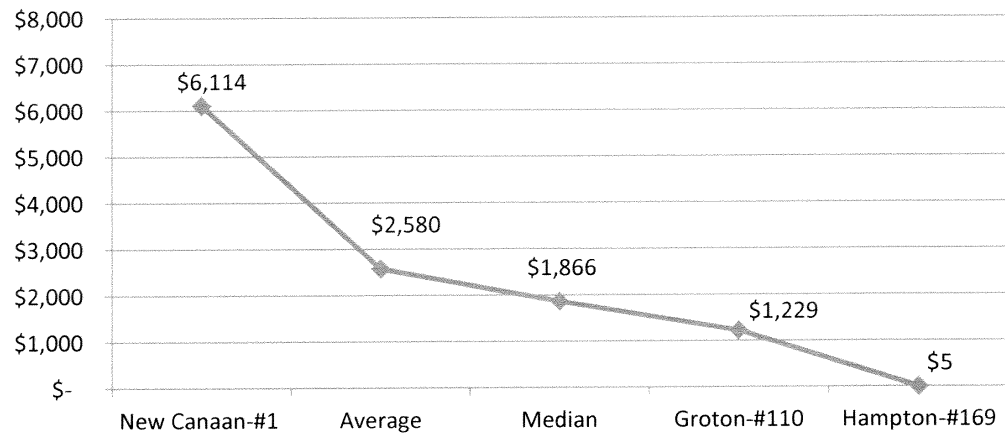
"Municipal Fiscal Indicators" is an annual publication of the Municipal Finance Services Unit of the Office of Policy and Management (OPM).

The publication consists of the most current financial information available for each of Connecticut's 169 municipalities. The majority of the data has been compiled from the audited financial reports of municipalities. The data extracted from these reports pertains primarily to each municipality's General Fund.

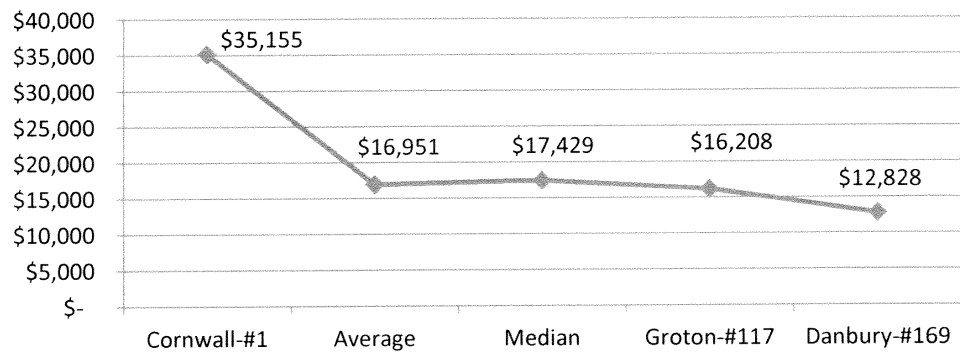
Attached are five (5) Fiscal Indicators that show the State-wide rankings comparing the Town of Groton along with the highest, lowest, average and median indicator for those five fiscal indicators:

Bonded Debt Per Capita
Education Expenditures per Pupil
Tax Levy per Capita
Property Tax Revenue as a % of Total Revenue
Equalized Mill Rate

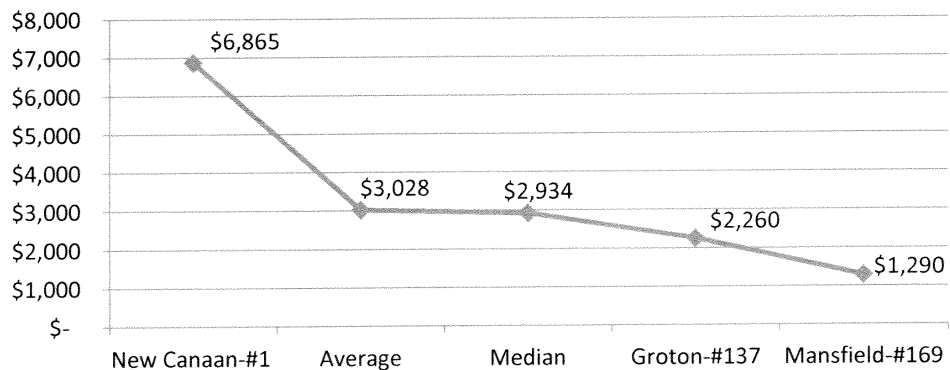
Bonded Debt per Capita

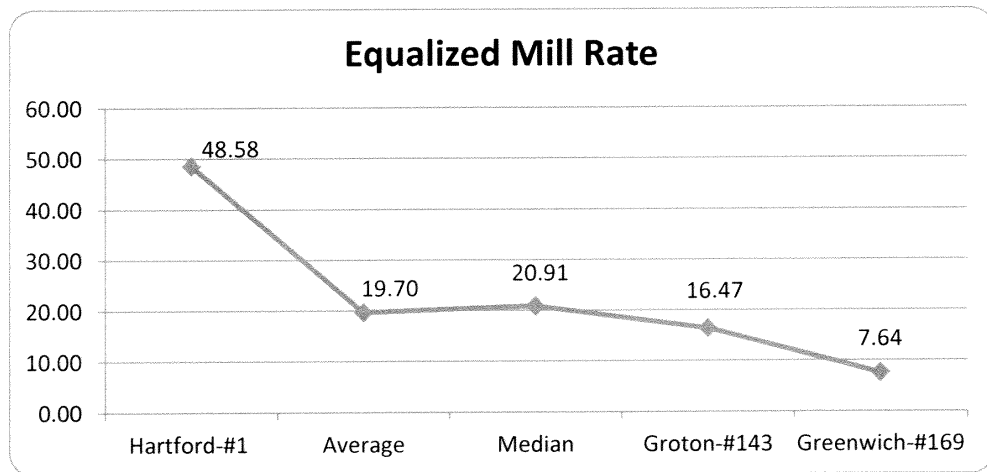
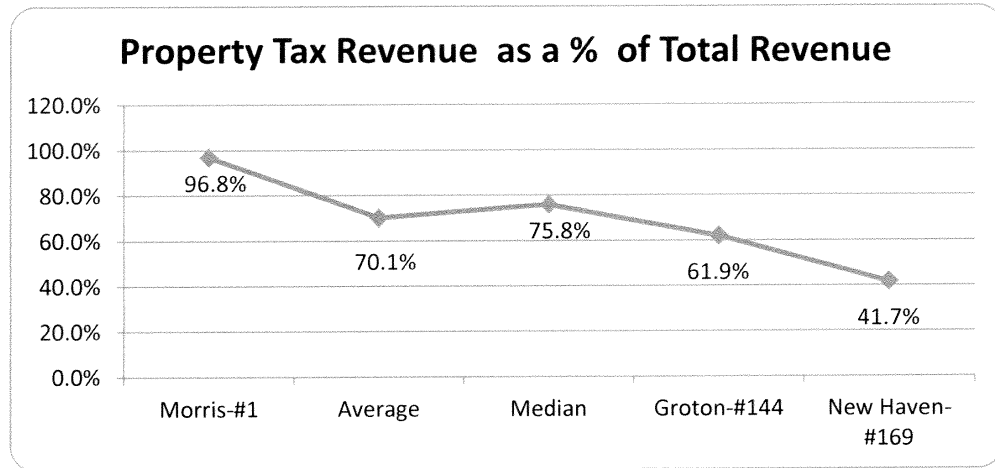


Education Expenditures per Pupil



Tax Levy per Capita





The Equalized Mill Rate, or Effective Tax Rate, is calculated by dividing the adjusted tax levy by the Equalized Net Grand List.

OPM calculates the Equalized Net Grand List from sales and assessment ratio information and grand list reports filed by municipalities providing a more comparable mill rate statewide.

GOVERNMENTAL STRUCTURE

The structure of the Town's government combines a modern professional approach with the traditional town meeting form. Since 1957, the Town has been governed by a Town Council-Town Manager-Representative Town Meeting (RTM) structure. A revised Town Charter was adopted on November 4, 2008 and became effective January 3, 2009.

The Town Council is responsible for determining policy and appointing the Town Manager to execute this policy and administer the day-to-day affairs of the Town. The Council holds public hearings on the budget and sets the tax rate. It appoints one of its nine (9) members as Mayor to serve as chairperson of its meetings and as the Town's representative at ceremonial functions. The councilors each are elected for two-year terms.

The Town Manager is appointed by and directly responsible to the Council and serves for no definite term, but at the pleasure of the Council. The Manager is responsible to the Council for the supervision and administration of Town departments and boards and commissions of the Town, except those elected by the people, or appointed by the Council, Mayor or a regional or State authority. The Council appoints the Town's independent financial auditor.

The Council approves a budget that it sends to the RTM for consideration and final approval. The RTM must approve the budget before the Council sets the final tax rate. In most other matters, the RTM reviews the actions of the Council and has the power of initiative to institute legislation or force reconsideration of legislation already adopted. RTM members are elected by seven (7) voting districts for two-year terms.

Within the Town of Groton there are two political subdivisions, the City of Groton and Groton Long Point Association. In addition, there are seven (7) special taxing districts within the Town. For the political subdivisions, the Town funds up to one hundred percent of their public works budgets and up to fifty percent of their public safety budgets. The special districts are organized units of government within the Town, having separate governing bodies. They were established by special acts of the State legislature for specific purposes such as fire protection. All these governmental units have individual taxing authority.

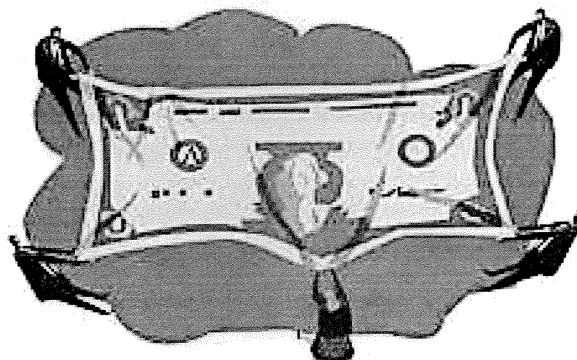
BUDGETARY CONTROL

The Town maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town Council and RTM. Activities of the general fund, certain special revenue funds and the debt service are included in the annual appropriated budget. Project-length budgets are prepared for the capital projects funds. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is the function level within each fund.

At the direction of the Town Manager, all Department Directors are expected to follow strict guidelines for expenditure control within the approved function appropriation. The Town Manager reserves the right to set "administrative spending authority" limits when justified to maintain the fiscal integrity of the budget. Department Directors are evaluated on budget management abilities.

The Town also maintains an encumbrance accounting system as another method of maintaining budgetary control. All purchases, except certain services as outlined in the Town's Purchasing Manual, require a purchase requisition and a purchase order. In addition, purchases over \$1,000 require evidence that quotations were received and that the lowest quote, consistent with quality, was selected. The Town's Purchasing Manual requires formal competitive bids for expenditures over \$15,000. Funds are recorded as encumbered when the purchase order is issued and expenditures are recorded when the Town issues a check or incurs a liability.

All unexpended and unencumbered appropriations lapse at year-end except in the Capital Reserve Fund where appropriations are continued until completion of the projects or five years from date of appropriation, whichever is less. However, any project shall be deemed to have been abandoned if three (3) fiscal years lapse without any expenditure from or encumbrance of the appropriation therefore. Budgetary control in the Capital Reserve Fund is achieved by the constraints imposed by the project's authorization or grant awards related to these funds.



BUDGETARY CONTROL

Budgetary Process

The budget process for the Town of Groton begins in October of each year preceding the beginning of the fiscal year (July 1). This process is a time for priority setting: define and prioritize needs, evaluate alternatives, and then budget appropriately to meet those needs. Budget discussions with the Town Manager and Department Directors set the tone for implementation. During the FYE 2021 development, the Directors were asked to submit a "level service" budget. In addition, directors were asked to submit with their initial budget request, reductions in their budget that would bring about budgets representing a 0% increase and a 5% decrease from the FYE 2020 Adopted Budget.

The Budget Cycle:

One of the functions of a budget is to provide a financial plan for the organization's operations for a given period of time. For the Town of Groton, the budget provides a plan from July through June of each year. Prior to implementation in July, the budget is developed with the aid, cooperation and resources of many participants. The entire process consumes almost a full year, from development of the goals, objectives and budget guidelines and assumptions by the Town Council in October through the implementation of the approved budget and printing of the Adopted Budget document. Opportunities for public comment are available throughout March and April before the final adoption of the budget by June. An overview of a typical Town of Groton Budget Cycle follows:

Town of Groton's Budget Cycle - FYE 2021											
Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.
(late Oct.)	Budget Calendar developed										
	(late Nov. - mid Dec.)	Town Council develops and finalizes Budget Goals & Objectives									
		(mid Dec. - mid Jan.)	Department's prepare Budget Requests								
			(by Jan. 14)	Departments submit Requests to Finance							
			(late Jan. - late Feb.)	Town Manager reviews Requests & prepares Recommended Budget							
				(mid Feb.)	Town Council holds a Preliminary Public Input Meeting on the Budget						
				(by Feb. 28)	Board of Education & Political Subdivisions submit their requests for appropriations						
					(by March 15)	Town Manager submits Recommended Budget & Capital Improvement Plan (CIP) to the Town Council and RTM					
					(late March - mid April)	Town Council holds Public Hearing by April 6th & Budget Deliberations					
						(by April 28)	Town Council approves Budget & forwards to RTM				
							May (all month)	RTM holds Public Comment Session by May 3rd & Budget Deliberations			
							(by May 25)	RTM adopts Budget			
								(by June 9)	Town Council sets Tax Rate		
									(July 1)	Budget Implementation	
Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.

TOWN OF GROTON, CONNECTICUT

**DEBT POLICY
&
MANAGEMENT / FISCAL PRACTICES**

Revised by the Town Council on: November 28, 2017

Revised by the Town Council on: February 4, 2014

Revised by the Town Council on: May 19, 2009

ADOPTED BY THE TOWN COUNCIL ON: SEPTEMBER 21, 1993.

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A. Purpose:

1. To establish a criteria for the issuance of debt obligations so as not to exceed acceptable levels of indebtedness.
2. To provide consistency and continuity to public policy development through the Town's Capital Improvement Program, a mechanism that provides evidence of a commitment to meet infrastructure needs through a planned program of future financing, and
3. To transmit a message to investors and rating agencies who value such evidence of a community's commitment to financial management.

B. Guiding Principles/General Policies:

1. The Town Charter Section 9.13 "Borrowing" and applicable State Statutes governs the Town's issuance of debt as it pertains to referendum requirements and state mandated debt limitations.
2. The Town will conduct its debt management functions in a manner designed to maintain or enhance its existing credit ratings (Fitch: AA; Moody's: AA2; and Standard & Poor: AA).
3. Debt issuance will be utilized by the Town only in those cases where equity, effectiveness and efficient use of limited resources favor debt over alternative sources of funds. The Town shall view debt as a mechanism to equalize the costs of improvements to present and future residents. The issuance of debt should provide a sufficient sum of money to make major improvements when it is needed and should take into account the relative costs of obtaining the funds. Decision criteria considered shall include the following:
 - (a) Debt shall be primarily used to finance capital projects with a relatively long life expectancy, i.e., ten (10) years or greater. Capital requirements that are recurring, of relative small scale, or are for short-lived improvement should be funded through current funds or the Capital Reserve Fund.
 - (b) Debt shall be issued in such a way so that the term of the financing does not exceed the useful life of the asset.

4. All budgeted funds are required to be balanced. As such, total anticipated revenues, plus fund balance applied if applicable, must equal the sum of budgeted expenditures for each fund.
5. The Town maintains a financial and budgetary control system to ensure adherence to the budget and an awareness of the financial environment, preparing quarterly reports to compare actual revenues and expenditures to budgeted amounts.

C. Capital Improvement Program:

1. A Capital Improvement Program shall be prepared by Town staff and submitted to the Planning Commission as per Connecticut General State Statutes.
2. The Town Council shall approve a Capital Improvement Program annually.
3. The Capital Improvement Program shall consist of a multi-year priority listing of long term capital projects, accompanied by a financing plan which finances all projects in the plan, and is supported by the appropriate sources of revenue. The financing plan shall be in accordance with the debt management policies contained herein.
4. It is the intent of these policies that authorized projects must be part of an adopted Capital Improvement Program.
5. Appropriations for construction or for other permanent improvements from whatever source derived shall not lapse until the purpose for which the appropriation was made shall have been accomplished or abandoned. However any project shall be deemed to have been abandoned if three (3) fiscal years lapse without any expenditure from or encumbrance of the appropriation therefore. Furthermore, any such appropriation which has not been completely expended at the end of five (5) years from the date thereof shall thereupon lapse, unless re-appropriated or extended.

D. Capital Reserve Fund:

1. A Capital Reserve Fund shall be funded annually to ensure that adequate funds are available to purchase equipment, repairs and improvements on a timely basis. This program is designed to stabilize budgeting for such purchases and to fund that part of the Town's capital budget related to those purchases.
2. As per council resolution adopted in December of 1984 and Ordinance Number 179 adopted on September 17, 1985, the Town Manager shall include in the proposed annual budget not less than four (4) percent of the total General Fund Budget for the purpose of paying current outstanding debt service and allocating funds to a "Reserve Fund for Capital and Non-Recurring Expenditures". The amount of said Capital Reserve Fund for capital items will be the remainder after subtracting the necessary debt service payments. The amount so allocated shall be subject to the annual budgetary process.

E. Management:

1. It shall be the responsibility of the Town Manager or his designee to maintain all necessary files associated with the issuance of Town debt.
2. The Town Manager shall submit for Council consideration a fiscal impact statement prior to any Council action to authorize a project involving the issuance of debt. The fiscal impact statement shall contain tables, charts and graphs which address the following:
 - (a) an estimate of the debt service levy to be required at the time of long term debt issuance,
 - (b) a calculation showing the impact of this additional levy to the existing debt service levy at that time,
 - (c) a schedule showing the impact of such issuance on the mill rate over the period of time that the issuance is for, and
 - (d) a table setting forth the computation of the debt limit of the Town and the debt incurring margin as set by State Statute and listing various debt ratios relating to the Town's indebtedness.

F. Debt Issuance Ratios/Limits and Repayment Schedules:

1. The Town shall use the following limits to guide issuance of debt:
 - (a) The Town shall not exceed fifty (50) percent of its statutory debt limit.
 - (b) Total direct indebtedness shall not exceed five (5) percent as percentage of full valuation (most recent equalized grand list as developed by the State of Connecticut).
 - (c) Total debt service shall not exceed ten (10) percent of the Total General Fund expenditures.
2. Repayment schedules shall be designed to relate to the useful life of the asset and generally be in accordance with the following:
 - (a) Fifteen (15) years for most general obligation public improvement debt.
 - (b) Twenty (20) years for benefit district debt and debt supported by special revenues.
 - (c) Ten (10) to twenty (20) years for capital improvement of town-wide significance and where justified by the magnitude of the project.
 - (d) On an overall basis, all general obligation debt shall be structured to retire at least fifty (50) percent of the Town's indebtedness within ten (10) years.

G. Operating Reserves:

1. The maintenance of adequate operating reserves is essential to the financial strength and flexibility of the Town. Undesignated levels should not be construed as surpluses or over taxation by the town but rather an element of sound fiscal management required for sustaining a high credit rating and financial management flexibility. They are an integral part of the financial structure of the

Town and provide a cushion against potential revenue and expenditure volatility. Operating reserves are a significant factor considered in evaluating and assigning credit ratings by the bond rating agencies.

2. The Town shall maintain the following reserves:

- (a) An annual contingency reserve in the general fund operating budget which is not more than two (2) percent of annual expenditures.
- (b) An unassigned General Fund reserve maintained in an amount equal to at least eleven percent (11%) with a gradual increase to a minimum of fifteen percent (15%) of annual general fund expenditures. In the event the balance falls below the minimum a plan will be developed to promptly address the shortfall.
- (c) A sixty (60) day reserve in special revenue funds in order to meet potential unanticipated needs.

H. Continuing Disclosure:

- 1. The Town is committed to continuing disclosure of financial and pertinent credit information relevant to the Town's outstanding securities and will abide by the provisions of the Securities and Exchange Commission (SEC), Rule 15c2-12 concerning primary and secondary market disclosure. The Town shall file such information through the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) system and where applicable on the Town's web page.

I. Alternative Financing Plan:

The Town Manager is allowed to suggest to the Town Council an alternative financing plan for proposed capital projects if a complete analysis indicates that an alternative approach is deemed in the best interests of the Town of Groton.

Excerpt from Town Charter that describes the process for preparing, reviewing, adopting and amending the budget.

CHAPTER IX. BUDGET AND FINANCE

9.1 Annual Budget Preparation.

9.1.1 The Budget shall provide a complete financial plan of all town funds to be appropriated for the ensuing fiscal year and, except as required by CGS or this Charter, shall be in such form as the Council may require. The Budget shall begin with a general summary of its contents; shall show in detail all estimated income, including the proposed property tax levy, and all proposed expenditures, including debt service, for the ensuing fiscal year; and shall be so arranged to show comparative figures for actual revenue and expenditures of the preceding fiscal year, estimated revenue and expenditures of the current fiscal year, and estimates of revenue and requested budget for the next fiscal year.

9.1.2 The Budget shall include the Town Manager's recommendations of the amounts to be appropriated for the several departments, departmental functions, offices or agencies of the Town for the ensuing fiscal year for all items, except that the Town Manager shall transmit to the Council the estimates for the BOE or any political subdivision within the Town as submitted to the Town Manager under Section 9.2. Upon the request of the Council, the Town Manager may provide comments on the budget estimates of any political subdivision. The Town Manager shall present reasons for all the manager's recommendations with other such information as may be required by the Council.

9.1.3 *Proposed Capital Projects.*

As part of the annual Budget or as a separate report attached thereto, the Town Manager shall present a program, previously considered and acted upon by the Town Planning Commission in accordance with the CGS, concerning municipal improvements and proposed capital projects for the ensuing fiscal year and for the five (5) fiscal years thereafter. Estimates of the costs of such projects shall be submitted by each department, departmental function, office or agency including the BOE annually in the form and manner prescribed by the Town Manager. The Town Manager shall recommend to the Council those projects to be undertaken during the ensuing fiscal year and the methods of financing the same. All proposed capital projects, regardless of the proposed method or source of funding, shall be included in the Budget. No capital project, regardless of the method or source of funding, shall be undertaken until it has been approved by a majority vote of the RTM.

9.1.4 *Fiscal Year.*

The fiscal year of the Town shall begin on July 1st and end June 30th unless changed by the CGS.

9.2 Duties of the Town Manager on the Budget.

The Town Manager shall require each department, office or agency of the Town supported wholly or in part by town funds, or for which a specific town appropriation is made, including the BOE and any political subdivision within the Town requesting an appropriation, to set forth in such form as the Council may prescribe, a program or programs showing services, activities and work accomplished during the current year and to be accomplished during the ensuing year. Estimated cost of services, work and activities shall be included.

9.2.1 *Budget Estimates.*

9.2.1.1 The Town Manager shall compile preliminary estimates for the annual Budget. The head of each department, office or agency of the Town, except the BOE and any political subdivision within the Town requesting town appropriation, shall file with the Town Manager on or before January 14th on forms prescribed and provided by the Manager a detailed estimate of the expenditures to be incurred by each department, departmental function or agency and the revenue, other than tax revenues, to be earned thereby in the ensuing fiscal year and such other information as may be required by the Council or the Town Manager.

9.2.1.2. The Chairman of the BOE shall submit a similar report on or before February 28th.

9.2.1.3. The governing body of any political subdivision within the Town requesting town appropriations shall submit a similar report on or before February 28th.

9.2.2. Not later than March 15th the Town Manager shall present to the Council a total Budget of the general form and content described in Section 9.1.

Sec. 9.3 Duties of the Council on the Budget.

9.3.1 General.

Following receipt of the proposed budget estimates from the Town Manager, the Chairman of the BOE, and the political subdivisions, and not later than April 6th, the Council shall hold at least one public hearing at which the public may have an opportunity to be heard regarding appropriations for the ensuing fiscal year. At least ten (10) days prior to the aforementioned public hearing, the Council shall cause sufficient copies of said budget estimates to be made available for general distribution in the office of the Town Clerk; shall cause a copy of said estimates to be made available for download via the internet; and shall cause to be published in a newspaper having circulation in the Town, a notice of such public hearing and a summary of said proposed budget estimates and also showing the amount proposed to be raised by taxation. After holding such hearing and on or before April 28th, the Council shall approve a Budget, present the same to the RTM, and set a date for the annual budget meeting of the RTM. The Council's proposed Budget need not be limited in total or in any particular by the recommendations of the Town Manager, the BOE, nor any political subdivision within the Town.

9.3.2 Tax rate.

When the Council approves the Budget, it shall also compute the tax rate in mills which would be levied on the taxable property in the Town for the ensuing fiscal year if the RTM adopts the Budget. Such tax shall be sufficient to pay all estimated expenses for the ensuing year, and any deficits of the current year. When the RTM has approved a final Budget, the Council shall determine the final tax rate on or before June 9th.

Sec. 9.4 Duties of the RTM on the Budget.

Following receipt of the Budget approved by the Council, the RTM shall meet as directed by the Council for the consideration of the Budget. This meeting shall be held on or before May 3rd at such hour and at such place as the Council shall direct. It may be adjourned from time-to-time provided that final action be taken on the Budget not later than May 25th.

The RTM may cut appropriations recommended in the Budget and may, by a two-thirds (2/3) vote of the members present and voting, restore cuts made in a department appropriation by the Council; provided, that in no case can the final total of the Budget or of any bond issue be greater than that proposed by the Town Manager (including the BOE budget) or by the Council, whichever is greater. The RTM shall return the approved Budget to the Council.

Sec. 9.5 Failure to adopt Budget.

9.5.1 Council fails to adopt Budget.

Should the Council fail to approve a Budget on or before April 28th, the Budget as transmitted by the Town Manager, in accordance with the provisions of Section 9.2.2 of this Charter, shall be presented to the RTM. Should the RTM adopt a Budget at the annual budget meeting as specified in Section 9.4 of this Charter, the RTM's adopted Budget shall be deemed to be the Budget of the Town, and the Council shall lay the tax rate in accordance therewith.

9.5.2 RTM fails to adopt Budget.

Should the Council approve a Budget on or before April 28th, and the RTM fails to adopt a Budget at the annual budget meeting as specified in Section 9.4 of this Charter, the Council's approved Budget shall be deemed to be the Budget of the Town, and the Council shall lay the tax rate in accordance therewith.

9.5.3 Both Council and RTM fail to adopt Budget.

Should the Council fail to approve a Budget on or before April 28th, the Budget as transmitted by the Town Manager in accordance with the provisions of Section 9.2.2 of the Charter, shall be presented to the RTM. Should the RTM fail to adopt a Budget at the annual budget meeting as specified in Section 9.4 of the Charter, the Budget as transmitted by the Town Manager in accordance with Section 9.2.2 of the Charter shall be deemed to be the Budget of the Town, and the Town Manager shall lay the tax rate in accordance therewith.

Sec. 9.6 Financial Powers of the RTM.

Any appropriation of ten thousand dollars (\$10,000) or more in addition to or supplementary to the annual budget appropriation, the issuance of bonds or notes, except notes in anticipation of taxes to be paid within the fiscal year in which issued, and any resolution providing for the sale of real estate of the Town valued in excess of ten thousand dollars (\$10,000) used or reserved for town purposes or the purchase of real estate valued in excess of ten thousand dollars (\$10,000) for such purposes, shall become effective, except as otherwise specifically provided in this Charter, only after it has been adopted by the RTM by the vote of the majority of those present and voting at such meeting.

The RTM shall not act upon any proposal for the sale or purchase of real estate or the issuance of bonds or other borrowing except upon recommendation of the Council nor act upon any appropriation which has not been acted upon by the Council.

No capital project, regardless of the method or source of funding, shall be undertaken until it has been approved by a majority vote of the RTM.

Sec. 9.7 Emergency Appropriations.

Emergency appropriations not exceeding fifty thousand dollars (\$50,000.00) in any one fiscal year may be made upon the recommendation of the Town Manager and by a vote of not less than seven (7) members of the Council for the purpose of meeting a public emergency threatening either the lives, health or property of citizens; provided a public hearing, at which any elector or taxpayer of the Town shall have an opportunity to be heard, shall be held prior to making such appropriations, notice of which hearing shall be given in a local daily newspaper having circulation in the Town not more than ten (10) days nor less than five (5) days prior to such hearing. Such hearing and notice of hearing may be waived if the Council by an affirmative vote of not less than eight (8) of its members shall decide that a delay in making the emergency appropriation would jeopardize the lives or health or property of citizens.

In addition to the above appropriation, upon the recommendation of the Town Manager, the Council may also make an emergency appropriation for similar purposes not exceeding ten thousand dollars (\$10,000) without any such hearing and notice upon the affirmative vote of not less than six (6) of its members. In the absence of an available unappropriated and unencumbered surplus in the general fund to meet such appropriations, additional means of financing shall be provided in such a manner, consistent with the provisions of the CGS and of the Charter, as may be determined by the Council.

Sec. 9.8 Tax Bills.

It shall be the duty of the Tax Collector to prepare and mail to each taxpayer, before the date when taxes are due and payable, a tax bill the form of which shall be acceptable to the Commissioner of Revenue Services.

Sec. 9.9 Assessment and Collection of Taxes.

Except as specifically provided in the Charter, the assessment of property for taxation and the collection of taxes shall be carried on as provided in the CGS.

Sec. 9.10 Expenditures and Accounting.

9.10.1 General.

No purchase shall be made by any department, ABC, or officer of the Town other than the BOE, the Probate Court, except through the Purchasing Agent and such purchases shall be made under such rules and regulations as may be established by the Council. The Director of Finance shall record the amounts of authorized purchases and contracts for future purchases as encumbrances against the appropriation from which they are to be paid.

9.10.2 Approval by Director of Finance.

No voucher, claim or charge against the Town shall be paid until the same has been audited by the Director of Finance or the Director's agent and approved by him/her for correctness and legality. Checks shall be drawn by the Director of Finance for the payment of approved claims which shall be valid only when countersigned by the Treasurer. The Council may make provision, by resolution, for other town officials, or town or BOE employees to sign and countersign checks in the absence or inability to act of either the Director of Finance or the Treasurer, or both, subject to such conditions as the Council may impose.

9.10.2.1 Restrictions on purchasing. Purchases shall be made under such rules and regulations as may be established by the Council, subject to the provisions of CGS.

9.10.3 Method of making Payments.

The Director of Finance shall prescribe the time at which and the manner in which persons receiving money on account of the Town shall pay the same to the Town Treasurer.

9.10.4 Council Approval before exceeding Budgetary item.

The several departments, commissions, officers and boards of the Town shall not involve the Town in any obligation to spend money for any purpose in excess of the amount appropriated therefor until the matter has been approved and voted by the Council and each order drawn upon the Treasurer shall state the department, commission, board or officer or the appropriation against which it is to be charged. When any department, commission, board or officer shall desire to secure a transfer of funds in its or his/her appropriation from funds set apart for one specific purpose

to another, before incurring any expenditure therefor, such department, commission, board or officer shall make application to the Town Manager whose duty it shall be to examine into the matter, and upon approval of the Council such transfer may be made but not otherwise.

9.10.5 Council Authority for Transfer of Funds.

Upon the request of the Town Manager, but only within the last three (3) months of the fiscal year, the Council may by resolution transfer any unencumbered appropriations, balance or portion thereof from one department, commission, board or office to another.

In no instance shall appropriations for debt service or other statutory charges be transferred to other purposes. Transfers of ten thousand dollars (\$10,000) or more shall become effective only after they have been adopted by the RTM by the vote of the majority of those present and entitled to vote at such meeting.

9.10.6 Supplemental appropriations.

Additional appropriations over and above the total Budget may be made from time to time by the Council, except as otherwise provided in this Charter, upon recommendation of the Town Manager and certification from the Director of Finance or his/her agent as approved by the Town Manager that there is available an unappropriated and unencumbered surplus in general fund to meet such appropriations.

9.10.7 Contingency account.

No expenditure may be charged to the contingency account, but the Council may transfer funds in the contingency account to any other account. Transfers of ten thousand dollars (\$10,000) or more shall become effective only after they have been adopted by the RTM by the vote of the majority of those present and entitled to vote at such meeting.

9.10.8 Penalties for violations.

Every payment made in violation of the provision of this Charter shall be deemed illegal and every official authorizing or making such payment or taking part therein and every person receiving such payment or any part thereof shall be jointly and severally liable to the Town for the full amount so paid or received. If any officer or employee of the Town or BOE shall knowingly incur any obligation or shall authorize or make any expenditure in violation of the provisions of the Charter or take any part therein, such action shall be cause for his/her removal.

Sec. 9.11 Contributions.

The annual Budget may include contributions to organizations or private corporations which perform a public function that benefits the Town and/or its residents. Such organizations or private corporations shall properly account for the proposed spending of funds provided by the Town.

Sec. 9.12 Annual Audit.

The Council shall require an annual audit of all accounts of record and all town funds appropriated, nonappropriated and held in trust in accordance with the CGS.

Sec. 9.13 Borrowing.

The Town shall have the power to incur indebtedness by issuing its bonds or notes as provided by the CGS subject to the limitations thereof and the provisions of this section.

The issuance of bonds and notes shall be authorized by ordinance and if any such bond issue or issuance of notes, except notes in anticipation of taxes to be paid or other revenue to be received within the fiscal year in which issued, shall exceed when authorized the sum of seven hundred fifty thousand dollars (\$750,000) or which shall, when added to all other bond issues or issuance of notes previously authorized in the same fiscal year bring the total of such bond issues or issuance of notes authorized for that fiscal year to a sum in excess of seven hundred fifty thousand dollars (\$750,000), said bond issue or issuance of notes shall be approved by a referendum vote at any regular town, state or special election or at a referendum called for that purpose.

RESERVE FUND FOR CAPITAL AND NON-RECURRING EXPENDITURES

ARTICLE I. - IN GENERAL

Sec. 2-1. - Reserve fund for capital and nonrecurring expenditures.

- (a) Creation of fund. Pursuant to C.G.S. §§ 7-359 through 7-368, there is hereby established a reserve fund for capital and nonrecurring expenditures for the town.
- (b) Allocation to reserve fund. The town manager shall include in the proposed annual budget to the town council an allocation of funds to the reserve fund based on the following formula: Calculate the amount of not less than four percent of the general fund budget, subtract the sum necessary to defray general fund obligated annual debt service, the remainder amount to be allocated to the reserve fund for capital and nonrecurring expenditures. The amount so allocated shall be subject to the annual budget and appropriation or supplemental appropriation process as provided in the Charter. No appropriation shall be made to such fund so that the total fund balance exceeds 50 percent of the total general fund budget, or the unappropriated portion of the fund exceeds 12 percent of the total general fund budget.
- (c) Appropriation from the fund. The town manager shall annually recommend expenditures from such fund for the purpose of planning, construction, reconstruction, or acquisition of any specific capital improvement or acquisition of any specific item of equipment as provided by statute, such expenditures proposed shall be subject to the annual budget and appropriation or supplemental appropriation process as provided by the Charter. Appropriations from the fund shall be made only for capital assets, projects, or acquisitions of a nonrecurring nature, with a cost of over \$25,000.00, and with a useful life expectancy of over five years. Supplemental appropriations from the fund shall require public notice, a public hearing, and simple majority vote of the town council and representative town meeting.
- (d) Maintenance of the fund. At least quarterly, the town manager shall report to the town council on the status of the fund and the expended and unexpended balances of each appropriation.

(Ord. No. 179, 9-17-85)

TOWN OF GROTON, CONNECTICUT

BASIS OF BUDGETING AND ACCOUNTING

Background

There are three basic categories of differences between the basis of accounting and the basis of budgeting that follows generally accepted accounting principles (GAAP) for State and local government: (1) Basis of Accounting – “Cash plus encumbrances” and “modified accrual” are two of the different ways to define revenue and expenditures; (2) Perspective – The budget and accounting reports may have different fund reporting structures, e.g., a budget may account for debt services in the Local Funds, while GAAP principles require that debt service be recorded in a separate fund; (3) Reporting Component – the Town’s Comprehensive Annual Financial Report (CAFR) may present reporting components and funds in different ways than the budget document.

Accounting System

The Town’s accounting system is organized and operated on a fund basis. A fund is a group of functions combined into a separate accounting entity (corresponding to a corporation in the private sector) having its own assets, liabilities, equity, revenue and expenditure/expenses. The types of funds used are determined by GAAP. The number of funds established within each type is determined by sound financial administration. Specialized accounting and reporting principles and practices apply to governmental funds. Proprietary and trust funds are accounted for in the same manner as similar business enterprises or nonbusiness organizations.

Internal Control

Management of the Town is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Basis of Budgeting

The basis of budgeting refers to the conversions for recognition of costs and revenue in budget development and in establishing and reporting appropriations, which are the legal authority to spend or collect revenues. The Town uses a modified accrual basis for budgeting governmental funds under which expenditures are recorded at the time liabilities are incurred and revenues recorded when measurable and available to finance expenditures of the fiscal period. Propriety funds are budgeted using accrual concepts in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent. All operating and capital expenditures and revenue are identified in the budgeting process because of the need for appropriation authority.

The budget is fully reconciled to the accounting system at the beginning of the fiscal year, and in preparing the CAFR at the end of the fiscal year. A number of GAAP adjustments are made to reflect balance sheet requirements and their effect on the budget.

FUND DESCRIPTIONS

The accounts of the Town are organized on the basis of funds, each of which are considered a separate accounting entity. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with special regulation, restriction, or limitations. Any budgeted fund that represents more than 10 percent of the total appropriated revenues or expenditures is considered a major fund for this purpose. The breakdown of the Town's fund structure is as follows:

GOVERNMENTAL FUNDS: These funds are used to account for the programs and activities of the governmental functions of the Town.

General Fund: This major fund serves as the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. General government, general services, public safety, public works, planning & development, human services, community services, insurance, contributions to other funds, education, capital/debt service, outside agencies, subdivisions are financed through real property taxes, licenses and permits, interest, state & federal funds, service charges and other revenues.

SPECIAL REVENUE FUNDS: These non-major funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted expenditures for specified purposes.

Golf Course (Function 2010): This fund is used to account for the operation of the Town's municipal golf course, Shennecossett Golf Course.

Sewer Operating (Function 2020): This fund is used to account for the operation of the water pollution control wastewater collection system and secondary treatment facility.

Solid Waste Collections (Function 2030): This fund is used to account for the management of the solid waste disposal system, residential, commercial and governmental operations.

Special/Taxing Districts (Function 2060): This fund is used to provide funds for fire protection services to properties not in an operational fire district.

Revaluation (Function 2120): This fund is used to account for quadrennial revaluations and updating aerial mapping.

Recreation and Senior Activities (Function 3240): This fund is used to account for recreational activities conducted by the Recreational Services Division and physical fitness and trip programs offered by the Senior Center.

BorrowIT CT (Function 3310): This fund accounts for receipt of state aid for library purposes.

Sewer District (Function 4010): This fund is used to finance the Sewer District, which pays the principal and interest on bonds and notes.

Capital Reserve (Function 5010): This fund is used to account for financial resources provided by other funds with appropriations from the fund made only for capital assets, projects or acquisition of a non-recurring nature with a cost of over \$25,000 and with a useful life expectancy of over five years.

Technology Replacement (Function 6050): This fund accounts for the reservation of funds used for the acquisition of computers, licenses and related equipment.

INTERNAL SERVICE FUND: This non-major fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the Town on a cost-reimbursement basis. Also includes funds that account for the capitalization of assets associated with their activities.

Fleet (Function 6040): This fund accounts for the reservation of funds for the acquisition and maintenance of vehicles, fuel and parts.

EXPENDABLE TRUST FUND: This non-major fund is used to account for trust where both principal and earnings on principal may be spent for the trust's intended purposes.

Human Services Assistance (Function 7320): This fund is used to account for the benefit, maintenance and support of the poor residents of the Town of Groton.

FLOW OF FUNDS STRUCTURE

Funding Sources:

..... Property Tax
 Licenses & Permits
 Interest on Investment
 State & Federal Funds
 Service Charges
 Other Revenues

GENERAL FUND (Major Fund)

..... Property Tax
 User Fees
 Interest on Investment
 State Grants
 Donations
 Payments from Other Funds

SPECIAL REVENUE FUNDS (Nonmajor Fund)

..... Vehicle Maintenance Fees
 Departmental Reimbursement
 Payments from Other Agencies
 Payments from Other Funds

INTERNAL SERVICE/ TRUST FUND (Nonmajor Fund)

Users:

General Government -
 - Legislative Policy
 - Voter Registration
 - Town Clerk
 - Legal Services
 General Services -
 - Executive Management
 - Information Technology
 - Human Resources
 - Finance
 Public Safety
 Public Works
 Planning & Development
 Human Services
 Community Services -
 - Groton Public Library
 - Parks & Recreation
 Non-Departmentals
 Contributions to Other Funds
 Education
 Capital/Debt Service
 Outside Agencies
 Subdivisions
 Contingency

Users:

Golf Course
 Sewer Operating
 Solid Waste Collections
 Mumford Cove
 Revaluation
 Recreation & Senior Activities
 BorrowIT CT
 Groton Sewer District
 Capital Reserve
 Technology Replacement

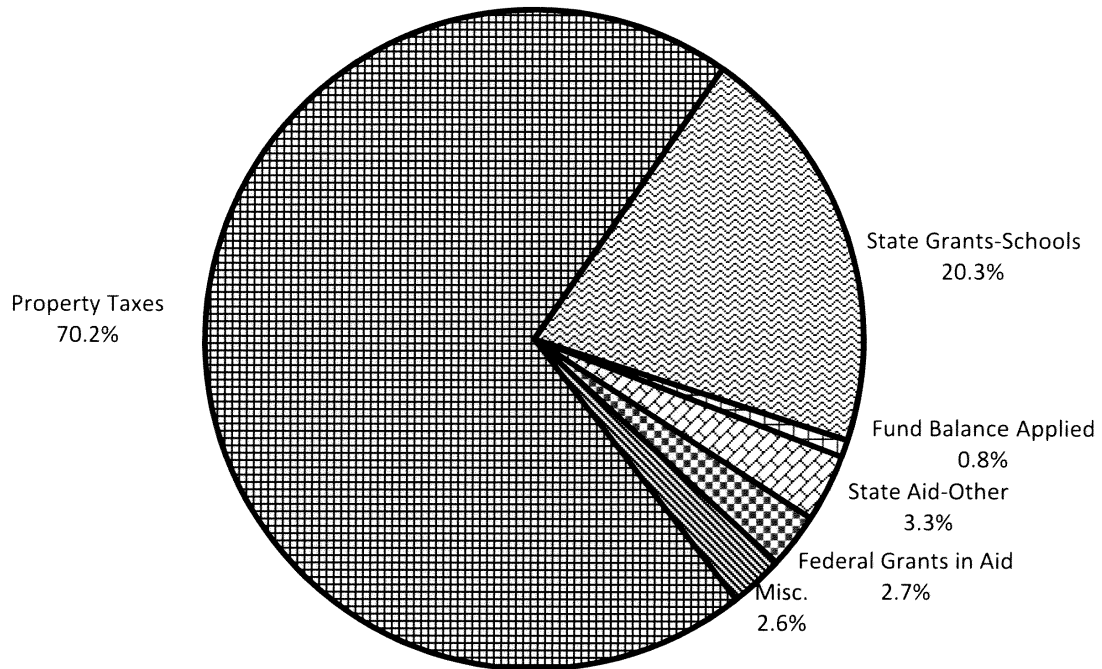
Users:

Fleet
 Human Services Assistance

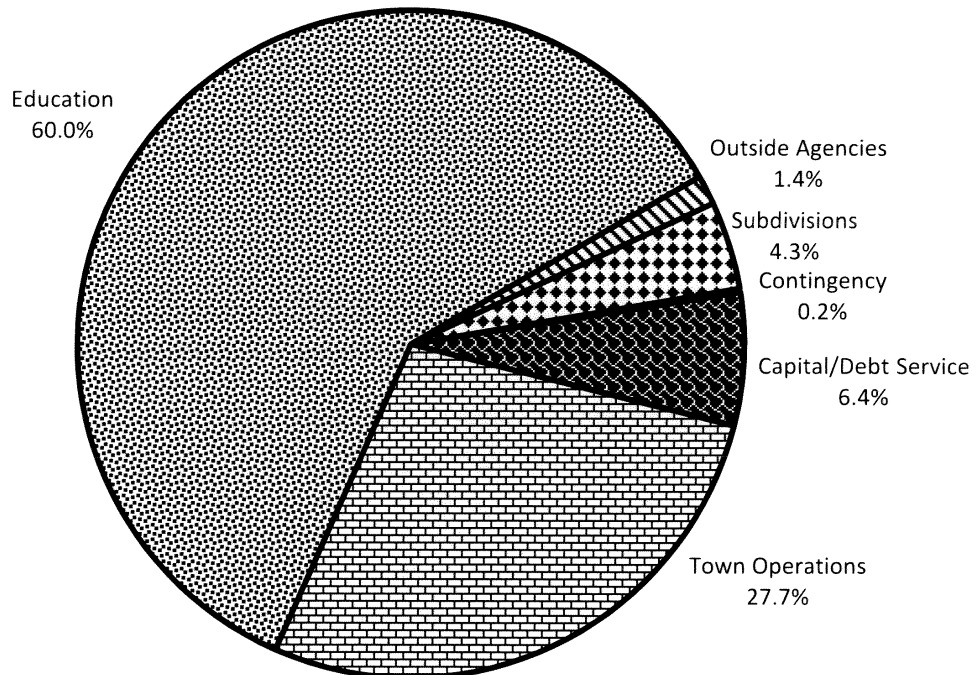
TOWN OF GROTON

ADOPTED/ADJUSTED FYE 2020 Budget

GENERAL FUND REVENUES



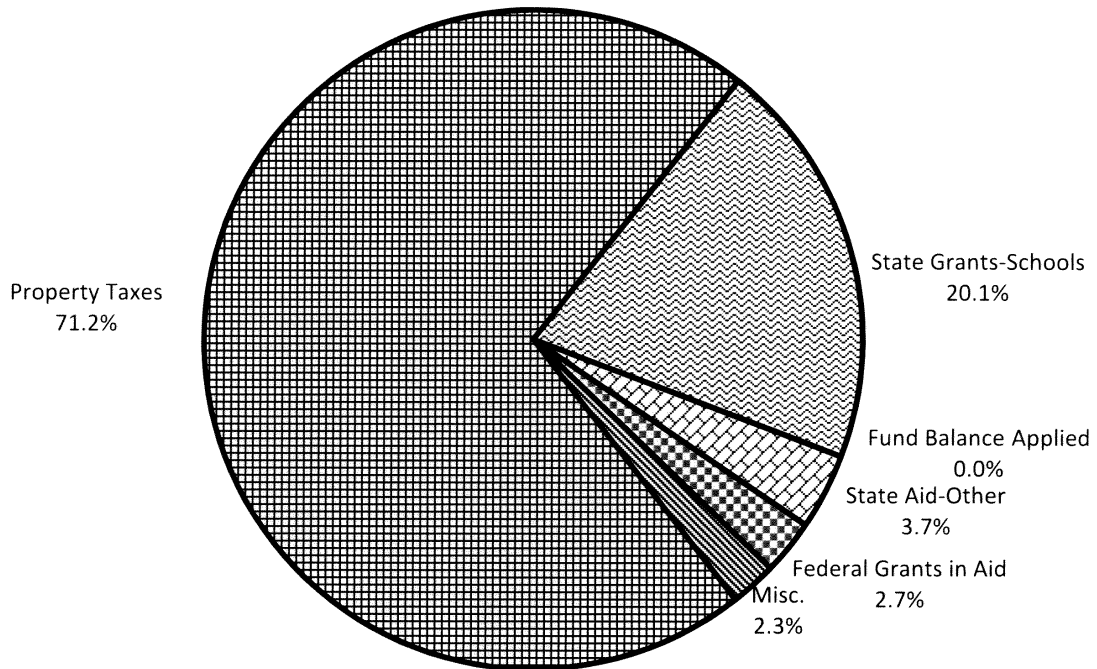
GENERAL FUND EXPENDITURES



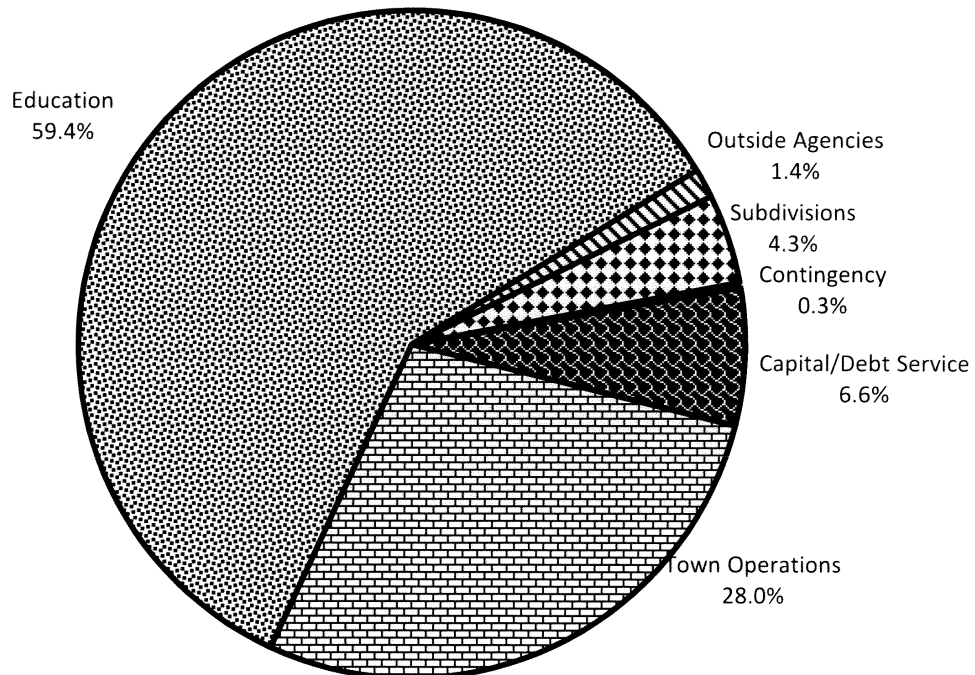
TOWN OF GROTON

ADOPTED FYE 2021 Budget

GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES



TOWN OF GROTON				
Reconciliation from Manager's to Council's to RTM's Budget				
FYE 2021 Budget - General Fund (#100)				
Manager's Budget (as of 3/15/2020):				\$ 134,837,141
Reductions to Manager's Budget by Town Council:				
1071	Self-Funded Plans 3/28/2020	\$ (804,448)		
1073	Contributions to Other Funds 3/28/2020	\$ (566,000)		
1075	Capital Reserve 3/28/2020	\$ (2,127,000)		
1080	Education 3/28/2020	\$ (496,460)		
10900	City Police 3/28/2020	\$ (36,250)		
10901	City Highway 3/28/2020	\$ (165,000)		
10910	GLP Police 3/28/2020	\$ (67,000)		
10911	GLP Highway 3/28/2020	\$ (70,999)		
1094	Contingency 3/28/2020	\$ (50,000)		
	Total Reductions		\$ (4,383,157)	
Additions by Town Council:				
	There were no additions by the Town Council			
	Total Additions		\$ -	
	Net Change			\$ (4,383,157)
Council's Budget (as of 3/28/2020):				\$ 130,453,984
Reductions to Council's Budget by RTM:				
	The RTM sustained the Town Council budget 4/18/2020			
	Total Reductions		\$ -	
	Net Change			\$ -
RTM's Budget (as of 4/18/2020):				\$ 130,453,984

TOWN OF GROTON				
FYE 2021 General Fund				
CALCULATION OF GRAND LIST, MILL RATE AND FUND BALANCE				
FINAL Mill rate increased from 24.17 to 25.11 mills or 3.9% increase.			6 2 2020	
A	Based on NET 10/1/19 Grand List Categories			
1	Real Estate	\$3,250,374,259		
2	Motor Vehicle	\$206,995,140		
3	Personal Property	\$252,513,368		
4	Total Grand List (adjusted net)	\$ 3,709,882,767		
5	(AFTER Board of Assessment Appeals adjustments)	\$ 3,709,882,767		
B	Calculation of Mill Rate			
1	Total Operating Appropriations	\$130,453,984		
2	Less: Operating Revenues	\$39,078,322		
5	Sub-Total: Appropriations less Operating Revenues & Grants	\$91,375,662		
6	Less: (Fund Balance Applied) / needed to maintain minimum FB%	\$0		
7	Balance To Be Raised From Taxes	\$91,375,662	Mill Rate	One Mill =
8	divided by Grand list (at 100% collection rate)	0.024630	24.63	
9	Mill Rate Adjusted (at 98.1% Collection Rate)			
10	(based on a 3 year collection rate)	0.025107	25.11	\$3,639,395
D	Analysis of Unassigned Fund Balance			
1	Unassigned Fund Balance as of June 30, 2019			\$23,590,577
2	Less: Supplemental Appropriations during the year 2020			\$0
3	Add: FYE 2020 returned to Fund Balance or (additional needed)			\$ 1,578,287
4	Estimated Unassigned Fund Balance as of June 30, 2020			\$25,168,864
5	Less: (Fund Balance Designated for FYE 2021) / additional needed to meet 15%			\$0
6	Estimated Unassigned Fund Balance as of June 30, 2021			\$25,168,864
7	Estimated Unassigned Fund Balance on June 30, 2021 as a % of FYE 2021 Operating Appropriations			19.29%

TOWN OF GROTON
FYE 2021 Adopted Budget
GENERAL FUND REVENUE DETAIL

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	PROPOSED FYE 2021	COUNCIL FYE 2021	RTM FYE 2021	\$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
<u>General Property Taxes</u>								
4110 Current Taxes	\$ 87,717,378	\$ 88,987,174	\$ 88,157,280	\$ 94,045,458	\$ 89,662,301	\$ 91,375,662	\$ 2,388,488	2.7%
4111 Supplemental MV Tax	\$ 704,791	\$ 500,000	\$ 618,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 25,000	5.0%
4113 Interest & Lien Fees	\$ 568,301	\$ 355,000	\$ 414,000	\$ 355,000	\$ 355,000	\$ 355,000	\$ -	0.0%
4114 Prior Year Taxes	\$ 980,800	\$ 750,000	\$ 673,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ (150,000)	-20.0%
Total General Property Taxes	\$ 89,971,270	\$ 90,592,174	\$ 89,862,280	\$ 95,525,458	\$ 91,142,301	\$ 92,855,662	\$ 2,263,488	2.5%
<u>Licenses and Permits</u>								
4234 Bldg & Related Permits/C.O.	\$ 531,629	\$ 469,314	\$ 500,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 55,686	11.9%
4236 Sporting Licenses	\$ 651	\$ -	\$ 280	\$ 6,500	\$ 6,500	\$ 280	\$ 280	n/a
4238 Dog Licenses	\$ 7,020	\$ 6,500	\$ 5,000	\$ 6,500	\$ 6,500	\$ 5,000	\$ (1,500)	-23.1%
4239 Other Licenses & Permits	\$ 14,538	\$ 11,500	\$ 12,400	\$ 14,100	\$ 14,100	\$ 15,550	\$ 4,050	35.2%
4242 Building Permits-Education Fee	\$ 760	\$ 550	\$ 750	\$ 750	\$ 750	\$ 750	\$ 200	36.4%
4243 State Land Use Fees	\$ 92	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.0%
Total Licenses and Permits	\$ 554,690	\$ 487,964	\$ 518,530	\$ 552,950	\$ 552,950	\$ 546,680	\$ 58,716	12.0%
<u>Revenue from Investments</u>								
4412 Interest on Investments	\$ 751,511	\$ 550,000	\$ 600,000	\$ 500,000	\$ 500,000	\$ 100,000	\$ (450,000)	-81.8%
Total Revenue from Investments	\$ 751,511	\$ 550,000	\$ 600,000	\$ 500,000	\$ 500,000	\$ 100,000	\$ (450,000)	-81.8%
<u>State Grants in Aid-Education</u>								
4521 Education Cost Sharing	\$ 25,025,766	\$ 25,025,766	\$ 25,040,045	\$ 25,040,045	\$ 25,040,045	\$ 25,040,045	\$ 14,279	0.1%
4522 Adult Education	\$ 102,394	\$ 102,300	\$ 113,451	\$ 114,320	\$ 114,320	\$ 116,960	\$ 14,660	14.3%
4525 Special Education	\$ 917,145	\$ 850,000	\$ 1,223,158	\$ 850,000	\$ 850,000	\$ 900,000	\$ 50,000	5.9%
4534A Magnet School Transportation	\$ 182,000	\$ 188,000	\$ 188,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ (3,000)	-1.6%
4544 Non-Public Pupil Service	\$ 22,315	\$ 22,000	\$ 26,246	\$ 22,000	\$ 22,000	\$ 26,246	\$ 4,246	19.3%
Total State Grants in Aid-Education	\$ 26,249,620	\$ 26,188,066	\$ 26,590,900	\$ 26,211,365	\$ 26,211,365	\$ 26,268,251	\$ 80,185	0.3%
<u>State Grants in Aid-General Gov</u>								
4507 State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
4516 Municipal Project Grant	\$ 1,242,507	\$ 1,240,819	\$ 1,819,768	\$ 1,819,768	\$ 1,819,768	\$ 1,819,768	\$ 578,949	46.7%
4551 PILOT: Enterprise Zone	\$ 73,567	\$ -	\$ 29,270	\$ -	\$ -	\$ -	\$ -	n/a
4553 PILOT: State & Tax Exempts	\$ 603,686	\$ 603,580	\$ 603,142	\$ 603,030	\$ 603,030	\$ 603,030	\$ (550)	-0.1%
4554 Pequot-Mohegan Grant	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ -	0.0%
4555 911 Enhancements	\$ 142,046	\$ 165,318	\$ 160,440	\$ 160,000	\$ 160,000	\$ 160,000	\$ (5,318)	-3.2%
4557 Nuclear Safety Drill	\$ 50,948	\$ 38,000	\$ 68,434	\$ 50,000	\$ 50,000	\$ 50,000	\$ 12,000	31.6%
4558 Highway Illumination	\$ -	\$ 470	\$ 470	\$ 470	\$ 470	\$ 470	\$ -	0.0%
4559 Town Highway Aid	\$ 375,122	\$ 375,122	\$ 373,106	\$ 373,106	\$ 373,106	\$ 373,106	\$ (2,016)	-0.5%
4560 Telephone Access	\$ 134,971	\$ 138,000	\$ 131,137	\$ 131,000	\$ 131,000	\$ 131,000	\$ (7,000)	-5.1%
4564A Municipal Stabilization Grant	\$ 466,668	\$ 466,668	\$ 466,668	\$ 466,668	\$ 466,668	\$ 466,668	\$ -	0.0%
4568 Youth Service Bureau	\$ 27,699	\$ 27,699	\$ 27,699	\$ 27,699	\$ 27,699	\$ 27,699	\$ -	0.0%
Total State Grants in Aid-General Gov	\$ 4,349,283	\$ 4,287,745	\$ 4,912,203	\$ 4,863,810	\$ 4,863,810	\$ 4,863,810	\$ 576,065	13.4%
<u>Federal Grants in Aid</u>								
4508 Federal Funds	\$ 271,881	\$ 149,039	\$ 152,250	\$ 192,100	\$ 192,100	\$ 195,311	\$ 46,272	31.0%
4510 FEMA Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
4591 Pupil Impact Aid	\$ 5,253,028	\$ 3,306,657	\$ 3,945,649	\$ 3,256,657	\$ 3,256,657	\$ 3,283,678	\$ (22,979)	-0.7%
4592 Emergency Management (SLA)	\$ 19,846	\$ 20,150	\$ 19,600	\$ 19,000	\$ 19,000	\$ 19,000	\$ (1,150)	-5.7%
Total Federal Grants in Aid	\$ 5,544,755	\$ 3,475,846	\$ 4,117,499	\$ 3,467,757	\$ 3,467,757	\$ 3,497,989	\$ 22,143	0.6%

TOWN OF GROTON
FYE 2021 Adopted Budget
GENERAL FUND REVENUE DETAIL

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	PROPOSED FYE 2021	COUNCIL FYE 2021	RTM FYE 2021	\$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
<u>Charges for Current Services</u>								
4602 Planning Application Fees	\$ 11,820	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
4610 Recording Instruments	\$ 129,910	\$ 120,000	\$ 128,000	\$ 120,000	\$ 120,000	\$ 128,000	\$ 8,000	6.7%
4611 Conveyance Tax	\$ 1,237,870	\$ 700,000	\$ 700,000	\$ 650,000	\$ 650,000	\$ 600,000	\$ (100,000)	-14.3%
4616 Golf Course Contribution	\$ 59,433	\$ 46,170	\$ 46,170	\$ -	\$ -	\$ -	\$ (46,170)	-100.0%
4617 Maps/Copies/Document Sales	\$ 1,746	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.0%
4618 Tax Collection Services	\$ 150,991	\$ 159,674	\$ 159,674	\$ 171,282	\$ 171,282	\$ 171,282	\$ 11,608	7.3%
4620 Sewer Fund Contribution	\$ 445,874	\$ 406,361	\$ 406,361	\$ 503,108	\$ 503,108	\$ 503,108	\$ 96,747	23.8%
4622 Accident Reports	\$ 4,736	\$ 3,500	\$ 4,000	\$ 4,800	\$ 4,800	\$ 4,800	\$ 1,300	37.1%
4623 Dispatch/Paramedic Service	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,000	50.0%
4624 N Stonington-Dispatch	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ -	0.0%
4629 Coord Medical Emergency Director	\$ 29,081	\$ 22,257	\$ 21,874	\$ 22,000	\$ 22,000	\$ 22,000	\$ (257)	-1.2%
4631 BOE-FHS/Ground Mowing	\$ 60,111	\$ 60,111	\$ 60,111	\$ 61,914	\$ 61,914	\$ 61,914	\$ 1,803	3.0%
4632 GIS Revenue	\$ 1,527	\$ 1,000	\$ 359	\$ 150	\$ 150	\$ 245	\$ (755)	-75.5%
4637 Snow/Ice Control Services	\$ 35,669	\$ 20,000	\$ 13,299	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
4641 Vital Statistics	\$ 6,101	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,300	\$ 300	6.0%
Total Charges for Current Services	\$ 2,229,688	\$ 1,607,392	\$ 1,608,167	\$ 1,622,573	\$ 1,622,573	\$ 1,580,968	\$ (26,424)	-1.6%
<u>Schools-Library-Recreation</u>								
4662 Tuition from Other Towns	\$ 104,855	\$ 70,000	\$ 78,043	\$ 64,000	\$ 64,000	\$ 64,000	\$ (6,000)	-8.6%
4669 Other School Receipts	\$ 33,549	\$ 19,000	\$ 23,409	\$ 27,500	\$ 27,500	\$ 25,000	\$ 6,000	31.6%
4670 Library Fines	\$ 13,769	\$ 13,877	\$ 9,830	\$ 14,000	\$ 14,000	\$ 10,500	\$ (3,377)	-24.3%
4671 Library-Lost & Damaged	\$ 2,630	\$ 2,939	\$ 2,082	\$ 2,930	\$ 2,930	\$ 2,198	\$ (741)	-25.2%
4672 Senior Center Fees	\$ 3,118	\$ 2,750	\$ 2,270	\$ 2,750	\$ 2,750	\$ 2,500	\$ (250)	-9.1%
4688 Library Fees	\$ 15,912	\$ 15,802	\$ 11,193	\$ 16,000	\$ 16,000	\$ 12,000	\$ (3,802)	-24.1%
4691 Library-Copier Fees	\$ 5,678	\$ 5,073	\$ 3,593	\$ 4,400	\$ 4,400	\$ 3,300	\$ (1,773)	-34.9%
Total Schools-Library-Recreation	\$ 179,511	\$ 129,441	\$ 130,420	\$ 131,580	\$ 131,580	\$ 119,498	\$ (9,943)	-7.7%
<u>Other Revenue</u>								
4310 Court Fines	\$ 13,000	\$ 13,000	\$ 12,300	\$ 13,000	\$ 13,000	\$ 14,000	\$ 1,000	7.7%
4311 Parking Tickets	\$ 1,565	\$ 1,300	\$ 2,500	\$ 2,040	\$ 2,040	\$ 2,040	\$ 740	56.9%
4710 Land Record Copies	\$ 27,599	\$ 28,000	\$ 28,000	\$ 25,000	\$ 25,000	\$ 28,000	\$ -	0.0%
4711 Vital Copies	\$ 61,611	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 58,000	\$ (2,000)	-3.3%
4712 Finance Dept. Copies	\$ 841	\$ 950	\$ 655	\$ 900	\$ 900	\$ 600	\$ (350)	-36.8%
4714 Returned Check Fees	\$ 1,008	\$ 1,300	\$ 1,000	\$ 1,200	\$ 1,200	\$ 1,000	\$ (300)	-23.1%
4715 Aircraft Registrations	\$ 22,560	\$ 19,700	\$ 22,310	\$ 22,000	\$ 22,000	\$ 22,000	\$ 2,300	11.7%
4716 Delinquent MV Fee	\$ 18,652	\$ 16,200	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ (200)	-1.2%
4717 PILOT Payments - Other	\$ 51,178	\$ 50,000	\$ 54,289	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
4731 Sale of Fixed Assets	\$ 7,109	\$ 5,000	\$ 14,000	\$ 8,000	\$ 8,000	\$ 10,000	\$ 5,000	100.0%
4733 Misc. Unclassified	\$ 30,124	\$ 10,000	\$ 30,097	\$ 10,700	\$ 10,700	\$ 8,700	\$ (1,300)	-13.0%
4734 Animal Control Fees	\$ 2,235	\$ 2,300	\$ 1,300	\$ 2,250	\$ 2,250	\$ 2,250	\$ (50)	-2.2%
4740 Disposal Fees	\$ 218,091	\$ 170,050	\$ 208,000	\$ 209,558	\$ 209,558	\$ 209,558	\$ 39,508	23.2%
4741 Lease Fees	\$ 192,336	\$ 185,073	\$ 190,003	\$ 34,500	\$ 34,500	\$ 192,478	\$ 7,405	4.0%
4766 Payments From Other Funds	\$ 51,011	\$ 76,245	\$ 76,245	\$ 6,500	\$ 6,500	\$ 6,500	\$ (69,745)	-91.5%
Total Other Revenue	\$ 698,920	\$ 639,118	\$ 716,699	\$ 461,648	\$ 461,648	\$ 621,126	\$ (17,992)	-2.8%
Total Revenue	\$ 130,529,248	\$ 127,957,746	\$ 129,056,698	\$ 133,337,141	\$ 128,953,984	\$ 130,453,984	\$ 2,496,238	2.0%
4999 Fund Balance Applied	\$ -	\$ 1,095,000	\$ 307,319	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -
Total Fund Balance Applied	\$ -	\$ 1,095,000	\$ 307,319	\$ 1,500,000	\$ 1,500,000	\$ -	\$ (1,095,000)	\$ -
Total Revenue with Fund Balance	\$ 130,529,248	\$ 129,052,746	\$ 129,364,017	\$ 134,837,141	\$ 130,453,984	\$ 130,453,984	\$ 1,401,238	1.1%

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2021

The adopted financing plan for the General Fund for Fiscal Year Ending June 30, 2021 totals \$130,453,984. This is an increase of 1.1% over the FYE 2020 revenue budget. The following are explanations of the FYE 2021 revenues by category along with comparison financial data. The revenues designated from the State of Connecticut are based on the State's Adopted budget For FYE 2021 signed on June 26, 2019. This budget estimates that \$25.1 million (19%) will remain in the fund balance with no fund balance applied to fund FYE 2021 budget.

*****GENERAL PROPERTY TAXES:**

71.2% of the General Fund Budget:

For FYE 2021, the FYE 2020 mill rate of 24.17 mills is increased by .94 mills to 25.11, a 3.9% increase.

***Current Taxes:** The current levy for FYE 2021 is based on all taxable property in the Town as of October 1, 2019, after adjustments by the Board of Assessment Appeals. The total of all taxable property is called the Grand List and consists of real estate, personal property and motor vehicles. The amount to be raised by taxes is calculated by taking the adopted budget appropriations for FYE 2021 less estimated receipts from non-tax sources. The mill rate (one mill is equivalent to one dollar of tax for every one thousand dollars of assessed value) is then calculated by using the October 1, 2019 Grand List and the tax collection rate of 98.1%. Current taxes are due July 1 and January 1.

The Grand List which consists of three categories, decreased 0.5% after Board of Assessments Appeals. The real estate category rose slightly to \$3.250 billion compared to \$3.248 billion for the 2018 grand list after Board of Assessment Appeals. Several exemptions are applied to the real estate grant list including Enterprise Zone exemptions, one fixed assessment agreement and a 10 year PILOT agreement approved by the Town Council for a commercial account. The State EZ program is currently not funded to reimburse towns for the tax loss creating an unfunded mandate. EZ/PILOT agreement exemptions total \$31 million in assessments.

Personal property decreased 9.1% most of which is attributed to the depreciation of assets. Both Pfizer and Electric Boat experienced a decrease in personal property when typical depreciation is applied.

The Manufacturing & Machinery Equipment (MM&E) program which exempts manufacturers personal property assets was enacted by the state in 1990. Since then several modifications have been made to the program including OPM discontinuing its audit program which is now the towns responsibility and in discontinuing the reimbursement to municipalities in 2011. This created yet another unfunded mandate. Exemptions totaling \$187 million in assessments are primarily related to the MM&E program.

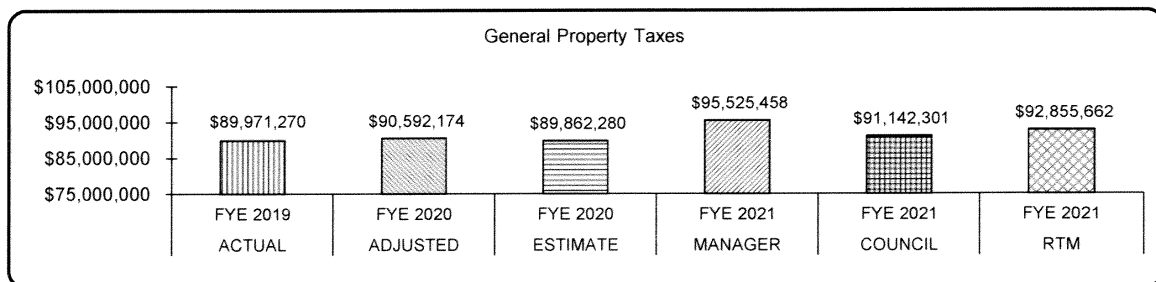
Motor vehicles increased by 1.7%. Both personal property and motor vehicles are revalued each year.

***Supplemental Motor Vehicle Tax:** These taxes are based on vehicles expected to be registered in the Town during the interim period of October 2, 2019 to August 1, 2020; i.e. after the Grand List of October 1, 2019 has been set.

***Interest & Lien Fees:** An interest rate of 1.5% per month is applied on delinquent taxes as well as a \$24.00 lien fee on any property that has a lien placed on it. *Per Executive Order 7-S signed by Governor Lamont on April 1, 2020 the interest rate for any taxes due April 1, 2020 through and including July 1, 2020 was reduced to 3% annually or 0.25% per month for any delinquent portion as temporary tax relief to eligible taxpayers financially affected by COVID-19.*

***Prior Year Taxes:** These are the anticipated collections of delinquent taxes.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021	FUNCTION(S) CODE
4110 Current Taxes	\$ 87,717,378	\$ 88,987,174	\$ 88,157,280	\$ 94,045,458	\$ 89,662,301	\$ 91,375,662	1999
4111 Supplemental MV Tax	\$ 704,791	\$ 500,000	\$ 618,000	\$ 525,000	\$ 525,000	\$ 525,000	1999
4113 Interest & Lien Fees	\$ 568,301	\$ 355,000	\$ 414,000	\$ 355,000	\$ 355,000	\$ 355,000	1999
4114 Prior Year Taxes	\$ 980,800	\$ 750,000	\$ 673,000	\$ 600,000	\$ 600,000	\$ 600,000	1999
Total General Property Taxes	\$ 89,971,270	\$ 90,592,174	\$ 89,862,280	\$ 95,525,458	\$ 91,142,301	\$ 92,855,662	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2021

*****LICENSES & PERMITS;**

0.4% of the General Fund Budget:

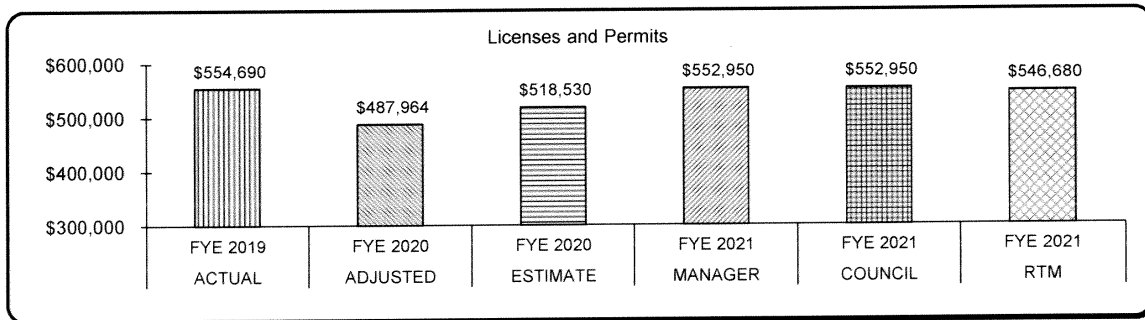
*Building Permits/Certificates of Occupancy: The Town charges \$25.00 on the first thousand dollars of construction cost and thereafter a \$15.00 fee on each one thousand dollars of construction. The Town also collects an issuance fee of \$25 or 2% of the building permit fee, whichever is greater.

*Sporting Licenses: revenues reflect the \$1.00 per license that is retained by the Town.

*Dog Licenses: revenues reflect the Town's portion of the amount of License fees that are collected of which some of the remainder is returned to the State.

*Other Licenses and Permits: This category includes revenues from Marriage Licenses, Pistol Permits and Vendor Permits.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021	FUNCTION(S) CODE
4234 Build and Related Permits/C.O.	\$ 531,629	\$ 469,314	\$ 500,000	\$ 525,000	\$ 525,000	\$ 525,000	1046
4236 Sporting Licenses	\$ 651	\$ 0	\$ 280	\$ 6,500	\$ 6,500	\$ 280	1005
4238 Dog Licenses	\$ 7,020	\$ 6,500	\$ 5,000	\$ 6,500	\$ 6,500	\$ 5,000	1005
4239 Other Licenses & Permits	\$ 14,538	\$ 11,500	\$ 12,400	\$ 14,100	\$ 14,100	\$ 15,550	1005, 1024
4242 Building Permits-Education Fee	\$ 760	\$ 550	\$ 750	\$ 750	\$ 750	\$ 750	1046
4243 State Land Use Fees	\$ 92	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	1046
Total Licenses & Permits	\$ 554,690	\$ 487,964	\$ 518,530	\$ 552,950	\$ 552,950	\$ 546,680	



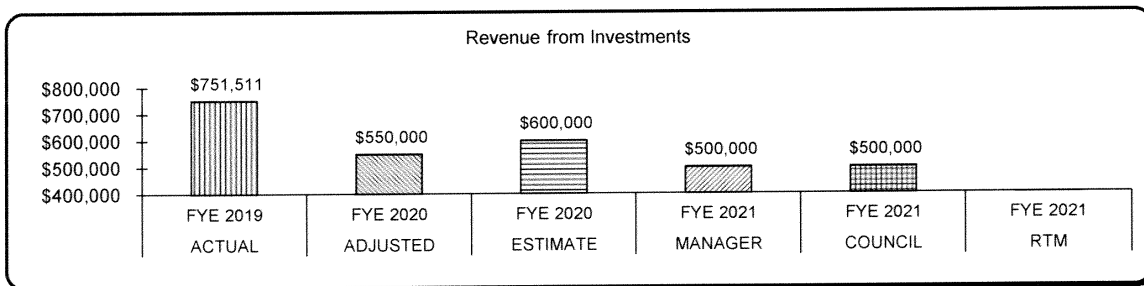
TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2021

*****REVENUE FROM INVESTMENTS:**

0.1% of the General Fund Budget:

*Interest on Investments: reflects the income earned from temporary investments made when Town funds in a given period exceeds the Town's immediate disbursement needs. Projected earnings from investments were budgeted at an average interest rate of 1.74% for FYE 2020 while estimates averaged 1.02% and are now estimated at 0.29% for FYE 2021. A significant reduction in the estimated interest rates is a direct result of the COVID-19 Pandemic and its disruption to the economy and financial markets.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021	FUNCTION(S) CODE
4412 Interest on Investments	\$ 751,511	\$ 550,000	\$ 600,000	\$ 500,000	\$ 500,000	\$ 100,000	1013
Total Revenue from Investments	\$ 751,511	\$ 550,000	\$ 600,000	\$ 500,000	\$ 500,000	\$ 100,000	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2021

*****STATE GRANTS IN AID-EDUCATION:**

20.1% of the General Fund Budget:

The FYE 2021 revenues designated from the State of Connecticut are based on the Governor's FYE 2021 Adopted budget.

The FYE 2020 revenue estimates are based on the State's Adopted FYE 2021 budget as of June 26, 2019. The Special Education and Non-Public are based on information received from the Groton Board of Education.

*Education Cost Sharing (ECS): reflects the aid to the Town based on a State formula which takes into account a municipalities' wealth, State Guaranteed Wealth Level, state minimum education requirement and the count of "need students".

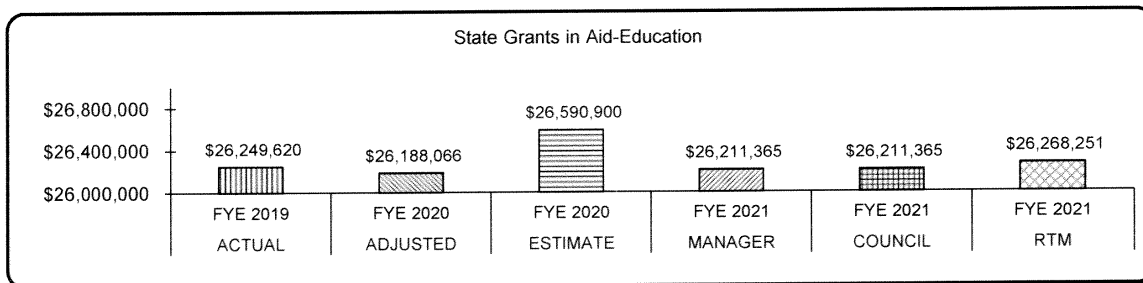
*Adult Education: provides reimbursement of a percentage of eligible costs of providing Adult Education programs.

*Special Education & Excess Special Education: provides assistance for special education programs.

*Magnet School Transportation: provides for reimbursement of a portion of the costs associated with providing magnet school transportation.

*Non-Public Pupil Service: represents a health services grant related to school based health centers.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021	FUNCTION(S) CODE
4521 Education Cost Sharing	\$ 25,025,766	\$ 25,025,766	\$ 25,040,045	\$ 25,040,045	\$ 25,040,045	\$ 25,040,045	1080
4522 Adult Education	\$ 102,394	\$ 102,300	\$ 113,451	\$ 114,320	\$ 114,320	\$ 116,960	1080
4525 Special Education	\$ 917,145	\$ 850,000	\$ 1,223,158	\$ 850,000	\$ 850,000	\$ 900,000	1080
4534A Magnet School Transportation	\$ 182,000	\$ 188,000	\$ 188,000	\$ 185,000	\$ 185,000	\$ 185,000	1080
4544 Non-Public Pupil Service	\$ 22,315	\$ 22,000	\$ 26,246	\$ 22,000	\$ 22,000	\$ 26,246	1080
Total State Grants in Aid-Education	\$ 26,249,620	\$ 26,188,066	\$ 26,590,900	\$ 26,211,365	\$ 26,211,365	\$ 26,268,251	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2021

*****STATE GRANTS IN AID-GENERAL GOVERNMENT:**

3.7% of the General Fund Budget:

The FYE 2021 revenues designated from the State of Connecticut are based on the Governor's FYE 2021 Adopted budget as of June 26, 2019.
The FYE 2020 revenue estimates are based on the State's Adopted FYE 2021 budget.

*Municipal Projects Grants: represents the allocation of funds designated for public works' related projects, i.e., roads and streets and snow and ice control and the administration and planning thereof.

*PILOT: State & Tax Exemptions: represents tax loss resulting from the exemptions for eligible state-owned property as well as exemptions for veterans and the elderly.

*Peguet/Mohegan Grant: represents the allocation of funds resulting from the agreement reached in 1993, as amended between the State of Connecticut, the Mashantucket Pequots and the Mohegans for a portion of Indian Gaming revenues from slot machines. The State returns a portion of these revenues to the municipalities based on various statutory formulas.

*911 Enhancements: represents a state legislated monthly surcharge of \$0.40 to \$0.50 placed on each telephone line. The funds are used to provide grants to Medical Regional Medical Coordination (C-MED) Centers and 911 Centers to partially offset the operating costs. As both a 911 Center and a C-MED, Groton is a recipient of these grant funds.

*Nuclear Safety Drill: the Town's reimbursement for expenses incurred for conducting a Millstone safety drill and other related expenses.

*Highway Illumination: State grant to reimburse the cost of streetlights along state highways.

*Town Highway Aid: is a grant used for various purposes including the construction and maintenance of public highways, roads and bridges.

*Telephone Access: reflects the amount of personal property tax liability for telecommunications services providers. The tax liability is calculated by applying a 70% assessment ratio to the declared value of personal property in the Town as of October 1, 2019.

*Municipal Stabilization Grant: paid to municipalities based on a statutory payment list established in Section 589 of P.A. 17-2(JSS).

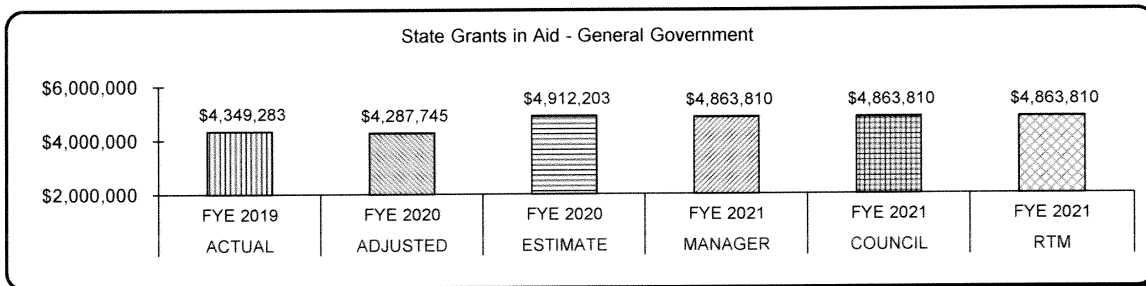
*Youth Service Bureau: represents a grant which enables the Human Services Department to provide counseling and crisis intervention services for at risk children, youth and parents.

(con't)

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2021

*****STATE GRANTS IN AID-GENERAL GOVERNMENT: (con't)**

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021	FUNCTION(S) CODE
4516 Municipal Project Grant	\$ 1,242,507	\$ 1,240,819	\$ 1,819,768	\$ 1,819,768	\$ 1,819,768	\$ 1,819,768	1035
4551 Pilot Enterprise Zone	\$ 73,567	\$ 0	\$ 29,270	\$ 0	\$ 0	\$ 0	1999
4553 PILOT: State & Tax Exempts	\$ 603,686	\$ 603,580	\$ 603,142	\$ 603,030	\$ 603,030	\$ 603,030	1999
4554 Pequot-Mohegan Grant	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	1999
4555 911 Enhancements	\$ 142,046	\$ 165,318	\$ 160,440	\$ 160,000	\$ 160,000	\$ 160,000	1024
4557 Nuclear Safety Drill	\$ 50,948	\$ 38,000	\$ 68,434	\$ 50,000	\$ 50,000	\$ 50,000	1024
4558 Highway Illumination	\$ 0	\$ 470	\$ 470	\$ 470	\$ 470	\$ 470	1035
4559 Town Highway Aid	\$ 375,122	\$ 375,122	\$ 373,106	\$ 373,106	\$ 373,106	\$ 373,106	1035
4560 Telephone Access	\$ 134,971	\$ 138,000	\$ 131,137	\$ 131,000	\$ 131,000	\$ 131,000	1999
4565A Municipal Stabilization Grant	\$ 466,668	\$ 466,668	\$ 466,668	\$ 466,668	\$ 466,668	\$ 466,668	1999
4568 Youth Service Bureau	\$ 27,699	\$ 27,699	\$ 27,699	\$ 27,699	\$ 27,699	\$ 27,699	1051
Total State Grants in Aid-General Govern.	\$ 4,349,283	\$ 4,287,745	\$ 4,912,203	\$ 4,863,810	\$ 4,863,810	\$ 4,863,810	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2021

*****FEDERAL GRANTS IN AID:**

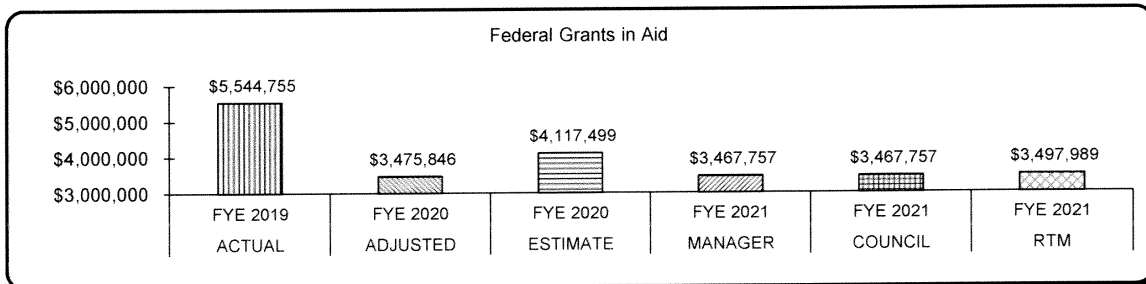
2.7% of the General Fund Budget:

*Federal Funds: Federal reimbursements for health services for special education students who are eligible to receive Medicaid.

*Pupil Impact Aid: Federal reimbursement for the cost of educating federal dependents. This revenue is based on school enrollments and on a limited amount of funds appropriated by the U. S. Congress with estimates received by the Board of Education from the Federal Department of Education.

*Emergency Management (SLA): Partial reimbursement for costs related to Civil Preparedness through the State and Local Assistance (SLA) program.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021	FUNCTION(S) CODE
4508 Federal Funds	\$ 271,881	\$ 149,039	\$ 152,250	\$ 192,100	\$ 192,100	\$ 195,311	1080, 1024
4591 Pupil Impact Aid	\$ 5,253,028	\$ 3,306,657	\$ 3,945,649	\$ 3,256,657	\$ 3,256,657	\$ 3,283,678	1080
4592 Emergency Management (SLA)	\$ 19,846	\$ 20,150	\$ 19,600	\$ 19,000	\$ 19,000	\$ 19,000	1024
Total Federal Grants in Aid	\$ 5,544,755	\$ 3,475,846	\$ 4,117,499	\$ 3,467,757	\$ 3,467,757	\$ 3,497,989	



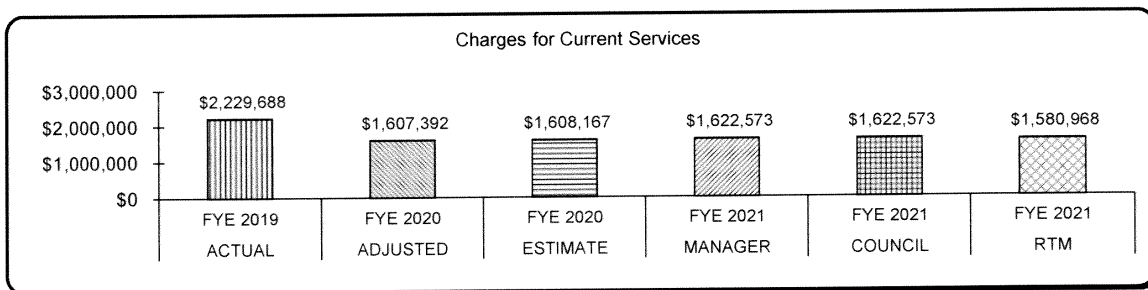
TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2021

*****CHARGES FOR CURRENT SERVICES:**

1.2% of the General Fund Budget:

*A variety of revenues that the Town's General Fund receives for services that it provides to the public, other organizations and other funds. The Conveyance tax revenue per CGS Sec. 12-494 entitles Towns to collect .0075 of all residential property and unimproved land up to \$800,000. An additional 0.125 is calculated for any amount over \$800,000. Non-residential, except unimproved land, is calculated at 0.125 x the considered value. Currently the Town receives an additional .005 for all categories of considered value as a "targeted investment community". Groton is no longer considered a distressed community and the additional .005 will no longer be collected as of September 2019

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021	FUNCTION(S) CODE
4602 Planning Application Fees	\$ 11,820	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	1046
4610 Recording Instruments	\$ 129,910	\$ 120,000	\$ 128,000	\$ 120,000	\$ 120,000	\$ 128,000	1005
4611 Conveyance Tax	\$ 1,237,870	\$ 700,000	\$ 700,000	\$ 650,000	\$ 650,000	\$ 600,000	1005
4616 Golf Course Contribution	\$ 59,433	\$ 46,170	\$ 46,170	\$ 0	\$ 0	\$ 0	1999
4617 Maps/Copies/Document Sales	\$ 1,746	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	1046
4618 Tax Collection Services	\$ 150,991	\$ 159,674	\$ 159,674	\$ 171,282	\$ 171,282	\$ 171,282	1013
4620 Sewer Fund Contribution	\$ 445,874	\$ 406,361	\$ 406,361	\$ 503,108	\$ 503,108	\$ 503,108	1999
4622 Accident Reports	\$ 4,736	\$ 3,500	\$ 4,000	\$ 4,800	\$ 4,800	\$ 4,800	1024
4623 Dispatch/Paramedic Service	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	1024
4624 N Stonington-Dispatch	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	1024
4629 Coord Medical Emergency Director	\$ 29,081	\$ 22,257	\$ 21,874	\$ 22,000	\$ 22,000	\$ 22,000	1024
4631 BOE-FHS/Ground Mowing	\$ 60,111	\$ 60,111	\$ 60,111	\$ 61,914	\$ 61,914	\$ 61,914	1064
4632 GIS Revenue	\$ 1,527	\$ 1,000	\$ 359	\$ 150	\$ 150	\$ 245	1011, 1013
4637 Snow/Ice Control Services	\$ 35,669	\$ 20,000	\$ 13,299	\$ 20,000	\$ 20,000	\$ 20,000	1035
4641 Vital Statistics	\$ 6,101	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,300	1005
Total Charges for Current Services	\$ 2,229,688	\$ 1,607,392	\$ 1,608,167	\$ 1,622,573	\$ 1,622,573	\$ 1,580,968	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2021

*****SCHOOLS-LIBRARY-RECREATION;**

0.1% of the General Fund Budget:

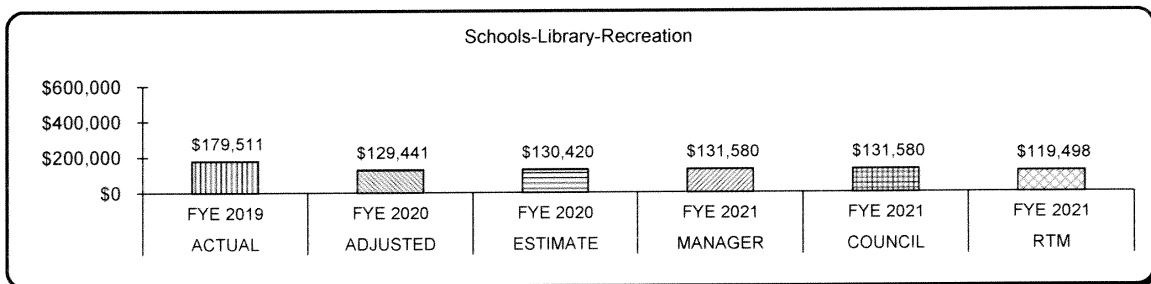
Includes revenues generated from activities provided by the Town and Board of Education of which the major revenue sources are:

*Tuition from Other Towns: reflects payments for students outside the district to attend Groton Schools.

*Other School Receipts: includes Adult Education tuition and building use fees. This category reflects the fees and tuition generated by various programs, activities and classes offered by the Town.

*Library Fees: includes print management fees, exam proctoring, room rentals and headphones for the computers.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021	FUNCTION(S) CODE
4662 Tuition from Other Towns	\$ 104,855	\$ 70,000	\$ 78,043	\$ 64,000	\$ 64,000	\$ 64,000	1080
4669 Other School Receipts	\$ 33,549	\$ 19,000	\$ 23,409	\$ 27,500	\$ 27,500	\$ 25,000	1080
4670 Library Fines	\$ 13,769	\$ 13,877	\$ 9,830	\$ 14,000	\$ 14,000	\$ 10,500	1063
4671 Library-Lost & Damaged	\$ 2,630	\$ 2,939	\$ 2,082	\$ 2,930	\$ 2,930	\$ 2,198	1063
4672 Senior Center Fees	\$ 3,118	\$ 2,750	\$ 2,270	\$ 2,750	\$ 2,750	\$ 2,500	1064
4688 Library Fees	\$ 15,912	\$ 15,802	\$ 11,193	\$ 16,000	\$ 16,000	\$ 12,000	1063
4691 Library-Copier Fees	\$ 5,678	\$ 5,073	\$ 3,593	\$ 4,400	\$ 4,400	\$ 3,300	1063
Total Schools-Library-Recreation	\$ 179,511	\$ 129,441	\$ 130,420	\$ 131,580	\$ 131,580	\$ 119,498	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2021

*****OTHER REVENUE and FUND BALANCE APPLIED:**

0.5% of the General Fund Budget:

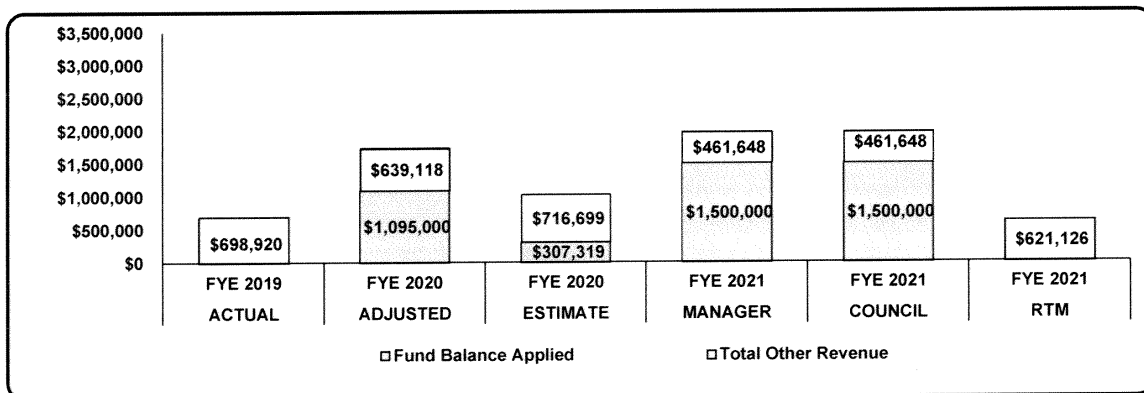
A miscellaneous category which includes fees for copies of vital statistics, land records, delinquent motor vehicle fees, returned checks and income from dogs sold and redeemed from the Animal Control Shelter.

PILOT Payments - Other: represents a 10 year PILOT agreement approved by the Town Council for a commercial real estate account.

Payments from Other Funds: represents funds associated with other funds transferred to the General Fund.

A major dollar amount in this category is the Fund Balance Applied which reflects funds earmarked from unassigned funds to balance the the proposed fiscal year's expenditures. No fund balance will be applied to FYE 2021 and the General Fund's unassigned Fund Balance is projected to be at 19% which exceeds the current Town Council policy.

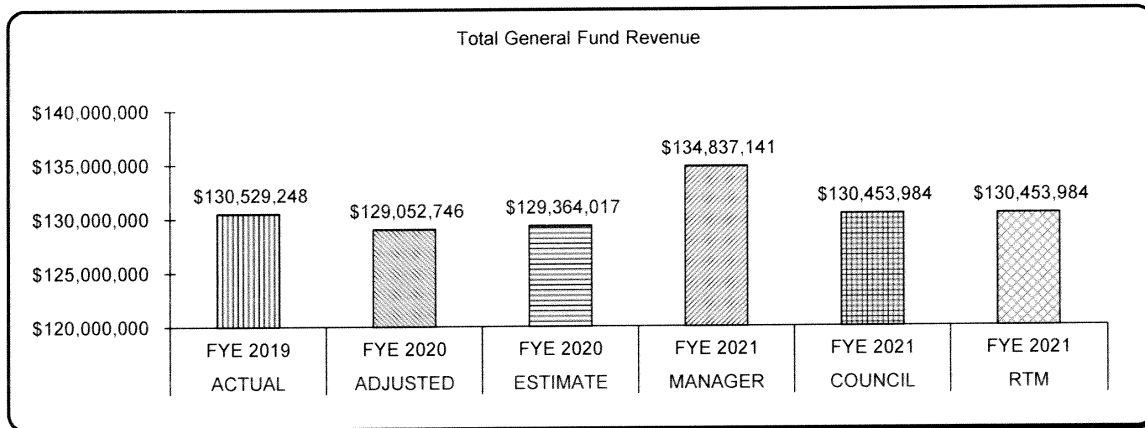
	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021	CODE
4310 Court Fines	\$ 13,000	\$ 13,000	\$ 12,300	\$ 13,000	\$ 13,000	\$ 14,000	1024
4311 Parking Tickets	\$ 1,565	\$ 1,300	\$ 2,500	\$ 2,040	\$ 2,040	\$ 2,040	1024
4710 Land Record Copies	\$ 27,599	\$ 28,000	\$ 28,000	\$ 25,000	\$ 25,000	\$ 28,000	1005
4711 Vital Copies	\$ 61,611	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 58,000	1005
4712 Finance Dept. Copies	\$ 841	\$ 950	\$ 655	\$ 900	\$ 900	\$ 600	1013
4714 Returned Check Fees	\$ 1,008	\$ 1,300	\$ 1,000	\$ 1,200	\$ 1,200	\$ 1,000	1013
4715 Aircraft Registrations	\$ 22,560	\$ 19,700	\$ 22,310	\$ 22,000	\$ 22,000	\$ 22,000	1013
4716 Delinquent MV Fee	\$ 18,652	\$ 16,200	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	1013
4717 PILOT Payments - Other	\$ 51,178	\$ 50,000	\$ 54,289	\$ 50,000	\$ 50,000	\$ 50,000	1999
4731 Sale of Fixed Assets	\$ 7,109	\$ 5,000	\$ 14,000	\$ 8,000	\$ 8,000	\$ 10,000	1013, 1035
4733 Misc. Unclassified	\$ 30,124	\$ 10,000	\$ 30,097	\$ 10,700	\$ 10,700	\$ 8,700	various
4734 Animal Control Fees	\$ 2,235	\$ 2,300	\$ 1,300	\$ 2,250	\$ 2,250	\$ 2,250	1024
4740 Disposal Fees	\$ 218,091	\$ 170,050	\$ 208,000	\$ 209,558	\$ 209,558	\$ 209,558	1035
4741 Lease Fees	\$ 192,336	\$ 185,073	\$ 190,003	\$ 34,500	\$ 34,500	\$ 192,478	various
4766 Payments From Other Funds	\$ 51,011	\$ 76,245	\$ 76,245	\$ 6,500	\$ 6,500	\$ 6,500	various
Total Other Revenue	\$ 698,920	\$ 639,118	\$ 716,699	\$ 461,648	\$ 461,648	\$ 621,126	
4999 Fund Balance Applied	\$ 0	\$ 1,095,000	\$ 307,319	\$ 1,500,000	\$ 1,500,000	\$ 0	1999
Total Other Revenue & Fund Balance Applied	\$ 698,920	\$ 1,734,118	\$ 1,024,018	\$ 1,961,648	\$ 1,961,648	\$ 621,126	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2021

***TOTAL GENERAL FUND REVENUE:

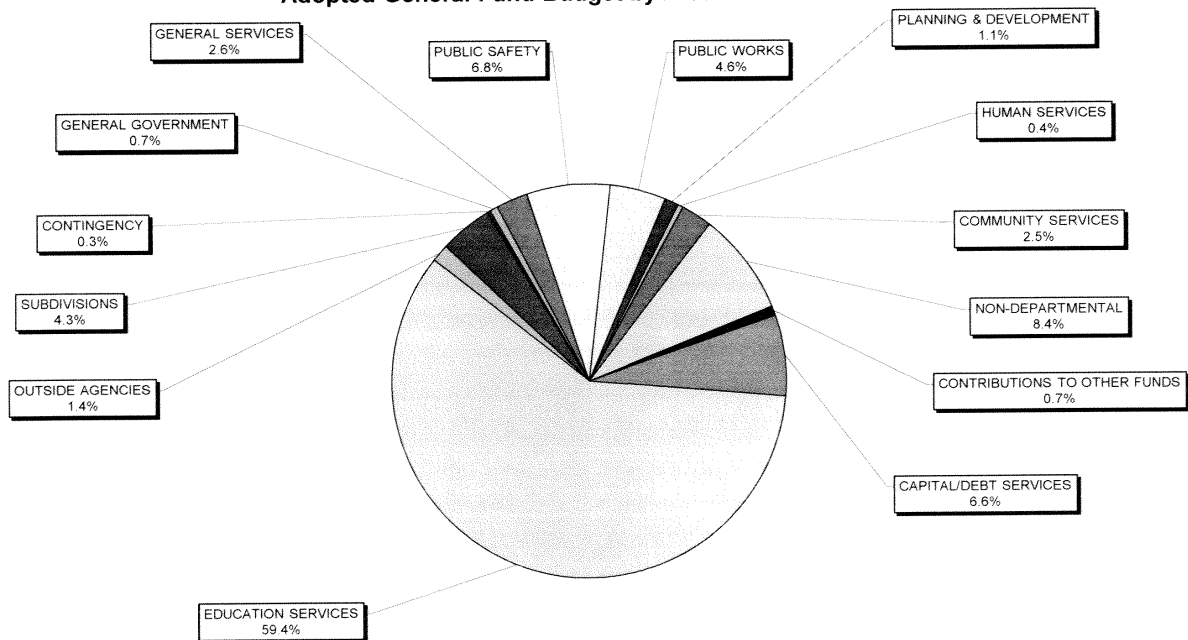
	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021
Total Revenues and Fund Balance Applied	\$130,529,248	\$129,052,746	\$129,364,017	\$134,837,141	\$130,453,984	\$130,453,984



Town of Groton
TOWN OPERATION
 FYE 2021 Adopted Budget
 Program Summary General Fund

AREA OF SERVICE	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM ADOPTED FYE 2021
GENERAL GOVERNMENT	\$ 729,517	\$ 846,477	\$ 830,148	\$ 850,584	\$ 850,584	\$ 850,584	\$ 850,584
GENERAL SERVICES	\$ 3,050,919	\$ 3,308,504	\$ 3,264,635	\$ 3,417,786	\$ 3,413,786	\$ 3,413,786	\$ 3,413,786
PUBLIC SAFETY	\$ 8,118,320	\$ 8,563,339	\$ 8,541,954	\$ 8,891,008	\$ 8,890,208	\$ 8,890,208	\$ 8,890,208
PUBLIC WORKS	\$ 5,661,464	\$ 6,109,977	\$ 6,071,790	\$ 6,003,099	\$ 6,003,099	\$ 6,003,099	\$ 6,003,099
PLANNING & DEVELOPMENT	\$ 1,265,644	\$ 1,420,459	\$ 1,417,253	\$ 1,529,027	\$ 1,474,027	\$ 1,474,027	\$ 1,474,027
HUMAN SERVICES	\$ 592,765	\$ 580,650	\$ 550,181	\$ 581,541	\$ 581,541	\$ 581,541	\$ 581,541
COMMUNITY SERVICES	\$ 3,100,753	\$ 3,246,056	\$ 3,200,510	\$ 3,376,888	\$ 3,312,620	\$ 3,312,620	\$ 3,312,620
SUBTOTAL TOWN DEPARTMENTS	\$ 22,519,382	\$ 24,075,462	\$ 23,876,471	\$ 24,649,933	\$ 24,525,865	\$ 24,525,865	\$ 24,525,865
NON-DEPARTMENTAL	\$ 9,307,469	\$ 10,035,798	\$ 10,023,575	\$ 11,826,973	\$ 11,826,973	\$ 11,022,525	\$ 11,022,525
CONTRIBUTIONS TO OTHER FUNDS	\$ 1,699,159	\$ 1,651,951	\$ 1,651,951	\$ 1,855,865	\$ 1,543,341	\$ 977,341	\$ 977,341
SUBTOTAL TOWN OTHER	\$ 11,006,628	\$ 11,687,749	\$ 11,675,526	\$ 13,682,838	\$ 13,370,314	\$ 11,999,866	\$ 11,999,866
TOWN OPERATIONS	\$ 33,526,010	\$ 35,763,211	\$ 35,551,997	\$ 38,332,771	\$ 37,896,179	\$ 36,525,731	\$ 36,525,731
CAPITAL/DEBT SERVICES	\$ 7,561,288	\$ 8,259,769	\$ 8,200,467	\$ 10,766,482	\$ 10,766,482	\$ 8,639,482	\$ 8,639,482
EDUCATION SERVICES	\$ 76,446,463	\$ 77,438,090	\$ 77,393,337	\$ 77,934,550	\$ 77,934,550	\$ 77,438,090	\$ 77,438,090
OUTSIDE AGENCIES	\$ 1,799,000	\$ 1,837,780	\$ 1,837,780	\$ 1,912,695	\$ 1,846,101	\$ 1,846,101	\$ 1,846,101
SUBDIVISIONS	\$ 5,315,236	\$ 5,514,415	\$ 5,424,830	\$ 5,993,829	\$ 5,993,829	\$ 5,654,580	\$ 5,654,580
CONTINGENCY	\$ -	\$ 239,481	\$ 165,000	\$ 400,000	\$ 400,000	\$ 350,000	\$ 350,000
TOTAL GENERAL FUND	\$ 124,647,997	\$ 129,052,746	\$ 128,573,411	\$ 135,340,327	\$ 134,837,141	\$ 130,453,984	\$ 130,453,984

Adopted General Fund Budget by Area of Service



Town of Groton
Comparison By Function
 FYE 2020 Adopted/Adjusted Budget to Adopted FYE 2021 Budget

Func. #	Function Description Area of Service	Page Number	Actual FYE 2019	Adopted/ Adjusted FYE 2020	Request FYE 2021	Town Manager's FYE 2021	Adopted Budget FYE 2021	\$ Variance Adj. FYE 20 vs. Adopted FYE 21	% Variance Adj. FYE 20 vs. Adopted FYE 21
1001	Legislative Policy	61	\$ 54,089	\$ 49,400	\$ 39,200	\$ 39,200	\$ 39,200	\$ (10,200)	(20.6%)
1003	Voter Registration	64	\$ 177,376	\$ 176,679	\$ 183,027	\$ 183,027	\$ 183,027	\$ 6,348	3.6%
1005	Town Clerk	67	\$ 295,587	\$ 322,898	\$ 330,857	\$ 330,857	\$ 330,857	\$ 7,959	2.5%
1006	Legal Services	71	\$ 202,465	\$ 297,500	\$ 297,500	\$ 297,500	\$ 297,500	\$ -	0.0%
	GENERAL GOVERNMENT		\$ 729,517	\$ 846,477	\$ 850,584	\$ 850,584	\$ 850,584	\$ 4,107	0.5%
1010	Executive Management	74	\$ 279,602	\$ 301,632	\$ 311,097	\$ 307,097	\$ 307,097	\$ 5,465	1.8%
1011	Information Technology	78	\$ 994,463	\$ 1,068,215	\$ 1,070,561	\$ 1,070,561	\$ 1,070,561	\$ 2,346	0.2%
1012	Human Resources	87	\$ 323,636	\$ 330,145	\$ 380,682	\$ 380,682	\$ 380,682	\$ 50,537	15.3%
1013	Finance	102	\$ 1,453,218	\$ 1,608,512	\$ 1,655,446	\$ 1,655,446	\$ 1,655,446	\$ 46,934	2.9%
	GENERAL SERVICES		\$ 3,050,919	\$ 3,308,504	\$ 3,417,786	\$ 3,413,786	\$ 3,413,786	\$ 105,282	3.2%
1024	Public Safety	110	\$ 8,118,320	\$ 8,563,339	\$ 8,891,008	\$ 8,890,208	\$ 8,890,208	\$ 326,869	3.8%
	PUBLIC SAFETY		\$ 8,118,320	\$ 8,563,339	\$ 8,891,008	\$ 8,890,208	\$ 8,890,208	\$ 326,869	3.8%
1035	Public Works	115	\$ 5,661,464	\$ 6,109,977	\$ 6,003,099	\$ 6,003,099	\$ 6,003,099	\$ (106,878)	(1.7%)
	PUBLIC WORKS		\$ 5,661,464	\$ 6,109,977	\$ 6,003,099	\$ 6,003,099	\$ 6,003,099	\$ (106,878)	(1.7%)
1046	Planning & Development Svcs	136	\$ 1,265,644	\$ 1,420,459	\$ 1,529,027	\$ 1,474,027	\$ 1,474,027	\$ 53,568	3.8%
	PLANNING & DEVELOPMENT		\$ 1,265,644	\$ 1,420,459	\$ 1,529,027	\$ 1,474,027	\$ 1,474,027	\$ 53,568	3.8%
1051	Human Services	141	\$ 592,765	\$ 580,650	\$ 581,541	\$ 581,541	\$ 581,541	\$ 891	0.2%
	HUMAN SERVICES		\$ 592,765	\$ 580,650	\$ 581,541	\$ 581,541	\$ 581,541	\$ 891	0.2%
1063	Groton Public Library	149	\$ 1,588,299	\$ 1,653,277	\$ 1,653,248	\$ 1,653,248	\$ 1,653,248	\$ (29)	(0.0%)
1064	Parks & Recreation	157	\$ 1,512,454	\$ 1,592,779	\$ 1,723,640	\$ 1,659,372	\$ 1,659,372	\$ 66,593	4.2%
	COMMUNITY SERVICES		\$ 3,100,753	\$ 3,246,056	\$ 3,376,888	\$ 3,312,620	\$ 3,312,620	\$ 66,564	2.1%
	SUBTOTAL TOWN DEPARTMENTS		\$ 22,519,382	\$ 24,075,462	\$ 24,649,933	\$ 24,525,865	\$ 24,525,865	\$ 450,403	1.9%
1070	Insurance & Claims	92	\$ 614,792	\$ 653,303	\$ 690,581	\$ 690,581	\$ 690,581	\$ 37,278	5.7%
1071	Self Funded Plans	96	\$ 8,692,677	\$ 9,382,495	\$ 11,136,392	\$ 11,136,392	\$ 10,331,944	\$ 949,449	10.1%
	NON-DEPARTMENTAL		\$ 9,307,469	\$ 10,035,798	\$ 11,826,973	\$ 11,826,973	\$ 11,022,525	\$ 986,727	9.8%
1073	Contributions to Other Funds	171	\$ 1,699,159	\$ 1,651,951	\$ 1,855,865	\$ 1,543,341	\$ 977,341	\$ (674,610)	(40.8%)
	CONTRIBUTIONS TO OTHER FUNDS		\$ 1,699,159	\$ 1,651,951	\$ 1,855,865	\$ 1,543,341	\$ 977,341	\$ (674,610)	(40.8%)
	SUBTOTAL TOWN OTHER		\$ 11,006,628	\$ 11,687,749	\$ 13,682,838	\$ 13,370,314	\$ 11,999,866	\$ 312,117	2.7%
	TOWN OPERATIONS		\$ 33,526,010	\$ 35,763,211	\$ 38,332,771	\$ 37,896,179	\$ 36,525,731	\$ 762,520	2.1%
1075	Capital Reserve	200	\$ 2,297,000	\$ 1,621,000	\$ 2,662,000	\$ 2,662,000	\$ 535,000	\$ (1,086,000)	(67.0%)
1076	Debt Service	207	\$ 5,264,288	\$ 6,638,769	\$ 8,104,482	\$ 8,104,482	\$ 8,104,482	\$ 1,465,713	22.1%
	CAPITAL/DEBT SERVICES		\$ 7,561,288	\$ 8,259,769	\$ 10,766,482	\$ 10,766,482	\$ 8,639,482	\$ 379,713	4.6%
1080	Education	174	\$ 76,446,463	\$ 77,438,090	\$ 77,934,550	\$ 77,934,550	\$ 77,438,090	\$ -	0.0%
	EDUCATION SERVICES		\$ 76,446,463	\$ 77,438,090	\$ 77,934,550	\$ 77,934,550	\$ 77,438,090	\$ -	0.0%
1083	Regional Agencies	177	\$ 132,033	\$ 134,239	\$ 136,499	\$ 136,499	\$ 136,499	\$ 2,260	1.7%
1084	Health & Service Agencies	180	\$ 1,666,967	\$ 1,703,541	\$ 1,776,196	\$ 1,709,602	\$ 1,709,602	\$ 6,061	0.4%
	OUTSIDE AGENCIES		\$ 1,799,000	\$ 1,837,780	\$ 1,912,695	\$ 1,846,101	\$ 1,846,101	\$ 8,321	0.5%
1090	City of Groton	183	\$ 4,607,830	\$ 4,752,895	\$ 5,096,859	\$ 5,096,859	\$ 4,895,609	\$ 142,714	3.0%
1091	Groton Long Point	186	\$ 461,406	\$ 515,520	\$ 650,970	\$ 650,970	\$ 512,971	\$ (2,549)	(0.5%)
1092	Fire Districts PILOT	189	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ -	0.0%
	SUBDIVISIONS		\$ 5,315,236	\$ 5,514,415	\$ 5,993,829	\$ 5,993,829	\$ 5,654,580	\$ 140,165	2.5%
1094	Contingency	213	\$ -	\$ 239,481	\$ 400,000	\$ 400,000	\$ 350,000	N/A	N/A
	CONTINGENCY		\$ -	\$ 239,481	\$ 400,000	\$ 400,000	\$ 350,000	N/A	N/A
	GENERAL FUND TOTAL		\$ 124,647,997	\$ 129,052,746	\$ 135,340,327	\$ 134,837,141	\$ 130,453,984	\$ 1,401,238	1.1%

Town of Groton
Comparison By Fund
 FYE 2020 Adopted/Adjusted Budget to Adopted FYE 2021 Budget

Func. #	Function Description Area of Service	Page Number	Actual FYE 2019	Adopted/ Adjusted FYE 2020	Department's Request FYE 2021	Town Manager's FYE 2021	Adopted Budget FYE 2021	\$ Variance Adj. FYE 20 vs. Adopted FYE 21	% Variance Adj. FYE 20 vs. Adopted FYE 21
2010	Golf Course Fund	162	\$ 1,245,112	\$ 1,235,349	\$ 1,266,598	\$ 1,266,598	\$ 1,266,598	\$ 31,249	2.5%
2020	Sewer Operating Fund	121	\$ 6,378,786	\$ 6,217,550	\$ 7,690,053	\$ 7,690,361	\$ 7,690,361	\$ 1,472,811	23.7%
2030	Solid Waste Fund	127	\$ 1,545,066	\$ 1,736,585	\$ 1,627,537	\$ 1,627,537	\$ 1,627,537	\$ (109,048)	(6.3%)
2060	Mumford Cove	192	\$ 21,033	\$ 21,102	\$ 21,180	\$ 21,180	\$ 21,180	\$ 78	0.4%
2120	Revaluation Fund	106	\$ 40,260	\$ 182,200	\$ 502,025	\$ 502,025	\$ 502,025	\$ 319,825	175.5%
3240	Recreation & Senior Activities	167	\$ 1,022,400	\$ 1,242,238	\$ 1,293,502	\$ 1,308,502	\$ 1,308,502	\$ 66,264	5.3%
3310	BorrowIT CT	153	\$ 16,813	\$ 18,300	\$ 25,000	\$ 25,000	\$ 25,000	\$ 6,700	36.6%
4010	Groton Sewer District	195	\$ 800,208	\$ 794,486	\$ 1,398,745	\$ 1,398,745	\$ 1,398,745	\$ 604,259	76.1%
5010	Capital Reserve Fund	203	\$ 3,867,000	\$ 2,725,500	\$ 4,637,000	\$ 4,637,000	\$ 2,510,000	\$ (215,500)	(7.9%)
6040	Fleet Fund	131	\$ 1,054,634	\$ 871,416	\$ 1,308,286	\$ 1,078,286	\$ 712,286	\$ (159,130)	(18.3%)
6050	Technology Replacement Fund	83	\$ 48,581	\$ 96,638	\$ 90,215	\$ 90,215	\$ 90,215	\$ (6,423)	(6.6%)
7320	Human Serv. Asst Fund	145	\$ 8,603	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%

TOWN OF GROTON
SUMMARY OF SOURCES AND USES - ALL FUNDS

ADOPTED FYE 2021

Purpose: To demonstrate in summary form the revenue sources and expenditures by each fund.

REVENUES - SOURCE OF FUNDS	GENERAL 100	GOLF COURSE 201	SEWER OPERATING 202	SOLID WASTE 203	MUMFORD COVE SPEC. DISTRICT 206	REVALUATION 212
General Property Taxes	\$ 92,855,662				\$ 20,480	
Licenses & Permits	\$ 546,680					
Revenue from Investments	\$ 100,000		\$ 1,000	\$ 300		\$ 800
State Grants in Aid-General Govt	\$ 26,268,251					
State Grants in Aid-Education	\$ 4,863,810					
Federal Grants in Aid	\$ 3,497,989					
Charges for Current Services	\$ 1,580,968					
Schools-Library-Recreation	\$ 119,498					
Other Revenue	\$ 621,126					
Memberships, Greens Fees, Carts		\$ 1,211,950				
Sewer Use Charges			\$ 6,879,819			
Disposal Fees, Bldg Lease Pmts				\$ 1,514,804		
Payments from Other Funds			\$ 71,645			\$ 280,000
Total Revenues	\$ 130,453,984	\$ 1,211,950	\$ 6,952,464	\$ 1,515,104	\$ 20,480	\$ 280,800
EXPENDITURES - USE OF FUNDS	GENERAL 100	GOLF COURSE 201	SEWER OPERATING 202	SOLID WASTE 203	MUMFORD COVE SPEC. DISTRICT 206	REVALUATION 212
General Government	\$ 850,584					
General Services	\$ 3,413,786					\$ 502,025
Public Safety	\$ 8,890,208					
Public Works	\$ 6,003,099		\$ 7,690,361	\$ 1,627,537		
Planning & Development	\$ 1,474,027					
Human Services	\$ 581,541					
Community Services	\$ 3,312,620	\$ 1,266,598				
Non-Departmental	\$ 11,022,525					
Contributions To Other Funds	\$ 977,341					
Capital/Debt Service	\$ 8,639,482					
Education	\$ 77,438,090					
Outside Agencies	\$ 1,846,101					
Subdivisions	\$ 5,654,580				\$ 21,180	
Contingency	\$ 350,000					
Total Expenditures	\$ 130,453,984	\$ 1,266,598	\$ 7,690,361	\$ 1,627,537	\$ 21,180	\$ 502,025
CHANGES IN FUND BALANCE	GENERAL 100	GOLF COURSE 201	SEWER OPERATING 202	SOLID WASTE 203	MUMFORD COVE SPEC. DISTRICT 206	REVALUATION 212
Net Increase (Decrease) In Fund Balance	\$ -	\$ (54,648)	\$ (737,897)	\$ (112,433)	\$ (700)	\$ (221,225)
Estimated Beginning Fund Balance 7/1/2020	\$ 25,168,864	\$ 154,617	\$ 3,250,320	\$ 48,134	\$ 1,776	\$ 248,809
Estimated Ending Fund Balance 6/30/2021	\$ 25,168,864	\$ 99,969	\$ 2,512,423	\$ (64,299)	\$ 1,076	\$ 27,584

TOWN OF GROTON
SUMMARY OF SOURCES AND USES - ALL FUNDS

ADOPTED FYE 2019

Purpose: To demonstrate in summary form the revenue sources and expenditures by each fund.

REC & SENIOR ACTIVITIES 324	BorrowIT CT 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET 604	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
		\$ 1,347,345					\$ 94,223,487
							\$ 546,680
	\$ 80	\$ 800	\$ 10,000	\$ 2,400	\$ 700	\$ 120	\$ 116,200
							\$ 26,268,251
							\$ 4,863,810
							\$ 3,497,989
			\$ 8,000				\$ 1,588,968
\$ 1,068,000							\$ 1,187,498
		\$ 600			\$ 2,565	\$ 2,000	\$ 626,291
							\$ 1,211,950
							\$ 6,879,819
							\$ 1,514,804
			\$ 2,010,000	\$ 666,011	\$ 66,355		\$ 3,094,011
\$ 1,068,000	\$ 80	\$ 1,348,745	\$ 2,028,000	\$ 668,411	\$ 69,620	\$ 2,120	\$ 145,619,758
REC & SENIOR ACTIVITIES 324	BorrowIT CT 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET 604	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
							\$ 850,584
		\$ 1,398,745			\$ 90,215		\$ 5,404,771
							\$ 8,890,208
				\$ 712,286			\$ 16,033,283
							\$ 1,474,027
						\$ 10,000	\$ 591,541
\$ 1,308,502	\$ 25,000						\$ 5,912,720
							\$ 11,022,525
							\$ 977,341
			\$ 2,510,000				\$ 11,149,482
							\$ 77,438,090
							\$ 1,846,101
							\$ 5,675,760
							\$ 350,000
\$ 1,308,502	\$ 25,000	\$ 1,398,745	\$ 2,510,000	\$ 712,286	\$ 90,215	\$ 10,000	\$ 147,616,433
REC & SENIOR ACTIVITIES 324	BorrowIT CT 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET 604	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
\$ (240,502)	\$ (24,920)	\$ (50,000)	\$ (482,000)	\$ (43,875)	\$ (20,595)	\$ (7,880)	\$ (1,996,675)
\$ (180,549)	\$ 47,088	\$ 144,442	\$ 1,782,054	\$ 1,207,342	\$ 341,952	\$ 38,088	\$ 32,252,937
\$ (421,051)	\$ 22,168	\$ 94,442	\$ 1,300,054	\$ 1,163,467	\$ 321,357	\$ 30,208	\$ 30,256,262

TOWN OF GROTON

Fiscal Year Ending June 30, 2021

BUDGETS-IN-BRIEF WITHOUT FUND BALANCE APPLIED: ALL FUNDS

Purpose: To summarize revenues and expenditures by fund for the previous actual, current adjusted, current estimated and next fiscal years.

FINANCING PLAN BY FUND	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATED FYE 2020	ADOPTED FYE 2021
General Fund (100)	\$ 130,529,247	\$ 127,957,746	\$ 129,056,698	\$ 130,453,984
Golf Course (201)	\$ 1,089,743	\$ 1,188,414	\$ 1,210,437	\$ 1,211,950
Sewer Operating Fund (202)	\$ 6,632,039	\$ 6,544,710	\$ 6,968,605	\$ 6,952,464
Solid Waste (203)	\$ 1,459,361	\$ 1,688,258	\$ 1,387,810	\$ 1,515,104
Mumford Cove Taxing District (206)	\$ 21,404	\$ 21,102	\$ 21,656	\$ 20,480
Revaluation Fund (212)	\$ 228,393	\$ 241,800	\$ 245,500	\$ 280,800
Recreation & Senior Activities (324)	\$ 1,005,359	\$ 1,178,020	\$ 639,951	\$ 1,068,000
BorrowIT CT (331)	\$ 24,199	\$ 300	\$ 18,750	\$ 80
Sewer District (401)	\$ 661,472	\$ 694,486	\$ 679,651	\$ 1,348,745
Capital Reserve Fund (501)	\$ 3,124,101	\$ 2,046,000	\$ 2,058,000	\$ 2,028,000
Fleet Fund (604)	\$ 1,519,700	\$ 1,463,618	\$ 1,517,418	\$ 668,411
Technology Replacement Fund (605)	\$ 84,690	\$ 89,016	\$ 89,266	\$ 69,620
Human Services Asst Fund (732)	\$ 1,128	\$ 3,000	\$ 2,700	\$ 2,120
Total Revenue By Fund Without Fund Balance Applied	\$ 146,380,836	\$ 143,116,470	\$ 143,896,442	\$ 145,619,758
EXPENDITURES BY FUND	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATED FYE 2020	ADOPTED FYE 2021
General Fund (100)	\$ 124,647,996	\$ 129,052,746	\$ 128,573,411	\$ 130,453,984
Golf Course (201)	\$ 1,245,112	\$ 1,235,349	\$ 1,225,486	\$ 1,266,598
Sewer Operating Fund (202)	\$ 6,378,785	\$ 6,217,550	\$ 6,192,205	\$ 7,690,361
Solid Waste (203)	\$ 1,545,066	\$ 1,736,585	\$ 1,621,892	\$ 1,627,537
Mumford Cove Taxing District (206)	\$ 21,033	\$ 21,102	\$ 21,092	\$ 21,180
Revaluation Fund (212)	\$ 40,260	\$ 182,200	\$ 218,200	\$ 502,025
Recreation & Senior Activities (324)	\$ 1,022,402	\$ 1,242,238	\$ 1,197,867	\$ 1,308,502
BorrowIT CT (331)	\$ 16,813	\$ 18,300	\$ 17,531	\$ 25,000
Sewer District (401)	\$ 800,208	\$ 794,486	\$ 794,486	\$ 1,398,745
Capital Reserve Fund (501)	\$ 3,867,000	\$ 2,725,500	\$ 2,725,500	\$ 2,510,000
Fleet Fund (604)	\$ 1,054,633	\$ 871,416	\$ 980,294	\$ 712,286
Technology Replacement Fund (605)	\$ 48,581	\$ 96,638	\$ 92,426	\$ 90,215
Human Services Asst Fund (732)	\$ 8,603	\$ 10,000	\$ 10,000	\$ 10,000
Total Expenditures By Fund	\$ 140,696,492	\$ 144,204,110	\$ 143,670,390	\$ 147,616,433

TOWN OF GROTON

Fiscal Year Ending 2021

ESTIMATED CHANGES IN FUND BALANCE

Purpose: To document estimated changes in fund balance for each fund. This presentation identifies the impact of budget decisions and assumptions upon the financial position of each fund.

Fund Description & #	Audit Fund Balance FYE 2019	Estimated Fund Balance FYE 2020	FYE 2021 Adopted Revenues	FYE 2021 Adopted Expenditures	Estimated Fund Balance FYE 2021	Fund Balance as a % of Expenditures
General (100)	\$24,685,577	\$25,168,864	\$130,453,984	\$130,453,984	\$25,168,864	19.29%
Golf Course (201)	\$169,666	\$154,617	\$1,211,950	\$1,266,598	\$99,969	7.89%
Sewer Operating (202)	\$2,473,920	\$3,250,320	\$6,952,464	\$7,690,361	\$2,512,423	32.67%
Solid Waste (203)	\$282,216	\$48,134	\$1,515,104	\$1,627,537	(\$64,299)	-3.95%
Mumford Cove (206)	\$1,211	\$1,775	\$20,480	\$21,180	\$1,075	5.08%
Revaluation (212)	\$221,509	\$248,809	\$280,800	\$502,025	\$27,584	5.49%
Rec & Senior Activities (324)	\$377,367	(\$180,549)	\$1,068,000	\$1,308,502	(\$421,051)	-32.18%
Borrowlt CT (331)	\$45,869	\$47,088	\$80	\$25,000	\$22,168	88.67%
Sewer District (401)	\$258,769	\$143,934	\$1,348,745	\$1,398,745	\$93,934	6.72%
Capital Reserve (501)	\$2,449,554	\$1,782,054	\$2,028,000	\$2,510,000	\$1,300,054	51.79%
Fleet Reserve (604)	\$670,218	\$1,207,342	\$668,411	\$712,286	\$1,163,467	163.34%
Technology Replacement (605)	\$345,112	\$341,952	\$69,620	\$90,215	\$321,357	356.21%
Human Serv Asst fund (732)	\$45,388	\$38,088	\$2,120	\$10,000	\$30,208	302.08%
Total All Funds	\$32,026,376	\$32,252,428	\$145,619,758	\$147,616,433	\$30,255,753	20.50%

<p style="text-align: center;">Town of Groton Full Time Employees</p> <p style="text-align: center;">FYE 2019 ADJUSTED vs FYE 2020 ADOPTED</p>							
FUNCTION NUMBER & DESCRIPTION	LAST YEAR FYE 2019 ACTUAL	THIS YEAR FYE 2020 ADJUSTED	THIS YEAR FYE 2020 ESTIMATE	NEXT YEAR FYE 2021 MANAGER	NEXT YEAR FYE 2021 ADOPTED	THIS NEXT YEAR YEAR FYE 2020 FYE 2021 ADJ VS. ADOPTED # DIFFERENCE	CHANGE DESCRIPTION FYE 2020
1005-TOWN CLERK	5.00	5.00	5.00	5.00	5.00	0.00	
1010-EXECUTIVE MANAGEMENT	3.00	2.00	2.00	2.00	2.00	0.00	
1011-INFORMATION TECHNOLOGY	6.00	6.00	6.00	6.00	6.00	0.00	
1012-HUMAN RESOURCES	4.00	4.00	4.00	4.00	4.00	0.00	
1013-FINANCE	19.00	20.00	20.00	20.00	20.00	0.00	
1024-PUBLIC SAFETY	85.00	86.00	86.00	88.00	88.00	2.00	+2 Patrol Officer (1 SRO)
1035-PUBLIC WORKS	43.00	43.00	43.00	43.00	43.00	0.00	-1 Foreman -1 Maintainer +1 Equipment Operator +1 Transfer Station Working leader
1046-PLANNING & DEVELOPMENT	15.00	15.00	15.00	15.00	15.00	0.00	-1 Asst. Build/Zoning Officer +1 Inspector I
1051-HUMAN SERVICES	8.00	8.00	8.00	8.00	8.00	0.00	
1063-LIBRARY	19.00	19.00	18.00	17.00	17.00	-2.00	-1 Librarian II -1 Mgr Library Public Services -1 Mgr Library Tech Svcs & Circ. +1 Asst. Dir. Of Library Services
1064-PARKS & RECREATION	18.75	18.75	18.75	18.75	18.75	0.00	
GENERAL FUND: SUB-TOTAL	225.75	226.75	225.75	226.75	226.75	0.00	
2010-GOLF COURSE FUND	6.25	6.25	6.25	6.25	6.25	0.00	
2020-SEWER FUND	19.00	19.00	19.00	19.00	19.00	0.00	
5000-SCHOOL PROJECTS	1.00	1.00	1.00	1.00	1.00	0.00	
OTHER FUNDS: SUB-TOTAL	26.25	26.25	26.25	26.25	26.25	0.00	
T O T A L S - ALL FUNDS	252.00	253.00	252.00	253.00	253.00	0.00	

LEGISLATIVE POLICY #1001

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is \$10,200 or 20.6% due primarily to moving \$10,000 from Initiatives for the Water Taxi to Outside Agencies.

Cost Center 0 – Town Council

Attend Town Council, Committee-of-the-Whole, meetings with other municipalities; and meetings as needed with various Town boards, commissions and others. Attend regional and state meetings as needed, re: Council of Governments, Regional Resource Recovery. Attend numerous meetings and ceremonial events, including new business openings, representing the Town of Groton. Conduct budget review and establish annual mill rate.

Cost Center 2 – RTM

Attend regular RTM meetings and budget review sessions as well as numerous subcommittee meetings. Adopt final budget and forward to Council for setting the mill rate.

Cost Center 3 – Jabez Smith House

Support program activities, maintenance needs and enhancements to the property.

Cost Center 5 – Veterans & Military

Provide funds to veterans' organizations for the purchase of flags and wreaths and to help pay expenses related to the Memorial Day parade, when it occurs in Groton.

Cost Center 7 – Initiatives

Provide funding for legislative, economic development/community development and other initiatives.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: GENERAL GOVERNMENT
FUNCTION: LEGISLATIVE POLICY 1001

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	54,089	49,400	48,670	39,200	39,200	39,200	39,200
Total Appropriation	\$54,089	\$49,400	\$48,670	\$39,200	\$39,200	\$39,200	\$39,200

COST CENTERS							

10010 TOWN COUNCIL	30,913	33,900	33,570	34,000	34,000	34,000	34,000
10012 RTM	112	250	250	250	250	250	250
10013 JABEZ SMITH HOUSE	0	3,150	2,750	2,850	2,850	2,850	2,850
10015 VETERANS & MILITARY	2,070	2,100	2,100	2,100	2,100	2,100	2,100
10017 INITIATIVES	10,000	10,000	10,000	0	0	0	0
10018 CHARTER REVISION	10,994	0	0	0	0	0	0
Total Cost Centers	\$54,089	\$49,400	\$48,670	\$39,200	\$39,200	\$39,200	\$39,200

FINANCING PLAN							

MISC-UNCLASSIFIED	20	0	314	0	0	0	0
GENERAL FUND	54,069	49,400	48,356	39,200	39,200	39,200	39,200
Total Financing Plan	\$54,089	\$49,400	\$48,670	\$39,200	\$39,200	\$39,200	\$39,200

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: GENERAL GOVERNMENT
FUNCTION: LEGISLATIVE POLICY 1001

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	11,754	2,350	2,250	2,350	2,350	2,350	2,350
5210 PROFESS DEVELOP/TRAI	30,070	31,500	31,070	31,500	31,500	31,500	31,500
5220 UTILITIES/FUEL/MILEA	0	2,100	2,100	2,100	2,100	2,100	2,100
5230 PYMNTS/CONTRIBUTIONS	12,265	12,700	12,500	2,500	2,500	2,500	2,500
5300 MATERIALS & SUPPLIES	0	750	750	750	750	750	750

Total Operating Expenses	\$54,089	\$49,400	\$48,670	\$39,200	\$39,200	\$39,200	\$39,200

GRAND TOTAL	\$54,089	\$49,400	\$48,670	\$39,200	\$39,200	\$39,200	\$39,200

VOTER REGISTRATION #1003

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$6,348 or 3.6%. Personnel Services are down \$87 and operating expenses are up \$6,435.

Cost Center 3 – General Support

This cost center includes all charges that are not directly related to a specific election. All costs are the direct result of election functions. The Secretary of the State mandates what the ROV needs to accomplish every year.

Cost Center 6 – Primary Election

In FYE 2021, we have budgeted for one Primary to be held in August along with an audit as we are usually chosen to be audited.

Cost Center 7 – Presidential Election

In FYE 2021, we have budgeted for one Presidential Election to be held in November along with an audit.

General Information from the Registrar of Voters

Office Hours: Monday - Friday 8:30 a.m. - 12:30 p.m.

Office Phone: (860) 441-6650

Registrars of Voters: Kristen Venditti (R) – Available anytime
Jeanne Rogers (D) – Available anytime
Both Registrars are available at any time day or night by appointment.

The Registrars' Office works using State Mandates under the Secretary of the State to:

1. Maintain the Accuracy of the Voter Registration List and Files
2. Organize and Supervise Elections
3. Maintain and Care for Voting Machines/Equipment
4. Conduct the Canvass of Electors
5. Facilitate Audits and Recounts as required by Law
6. Registration Sessions at schools/Supervised Balloting

Our office has taken voter applications the entire year which is great for our voters to show interest in voting. We worked with schools and outside organizations to help register as many people as possible to ensure a good democracy for everyone.

REGISTER TO VOTE: If you are **not** registered, you can go to <http://voterregistration.ct.gov> and register online at your convenience. The link is also located on the Town of Groton Registrar of Voters homepage.

PARTY AFFILIATION CHANGES: You can make changes to your party affiliation at any time up to 90 days before a primary in order to be eligible to vote in that primary if you were affiliated with another major party. Please feel free to call our office if you have any questions.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: GENERAL GOVERNMENT
FUNCTION: VOTER REGISTRATION 1003

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	143,092	134,494	125,364	134,407	134,407	134,407	134,407
Operating Expenses	34,284	42,185	36,535	48,620	48,620	48,620	48,620

Total Appropriation	\$177,376	\$176,679	\$161,899	\$183,027	\$183,027	\$183,027	\$183,027

COST CENTERS							

10033 GENERAL SUPPORT	103,667	91,579	89,914	102,471	102,471	102,471	102,471
10034 MUNICIPAL ELECTION	0	39,550	26,435	0	0	0	0
10035 STATE ELECTIONS	48,735	0	0	0	0	0	0
10036 PRIMARY ELECTIONS	24,974	45,550	45,550	34,050	34,050	34,050	34,050
10037 PRESIDENTIAL ELECTIO	0	0	0	46,506	46,506	46,506	46,506

Total Cost Centers	\$177,376	\$176,679	\$161,899	\$183,027	\$183,027	\$183,027	\$183,027

FINANCING PLAN							

GENERAL FUND	177,376	176,679	161,899	183,027	183,027	183,027	183,027

Total Financing Plan	\$177,376	\$176,679	\$161,899	\$183,027	\$183,027	\$183,027	\$183,027

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: GENERAL GOVERNMENT
FUNCTION: VOTER REGISTRATION 1003

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5102 PART TIME PERSONNEL	39,996	40,000	40,000	40,000	40,000	40,000	40,000
5103 SEASONAL PERSONNEL	71,695	61,600	52,470	59,750	59,750	59,750	59,750
5104 OVERTIME PAY	665	1,000	1,000	1,806	1,806	1,806	1,806
5110 REGULAR PART TIME	25,536	25,709	25,709	26,480	26,480	26,480	26,480
5151 SOCIAL SECURITY	5,200	6,185	6,185	6,371	6,371	6,371	6,371
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Total Personnel Services	\$143,092	\$134,494	\$125,364	\$134,407	\$134,407	\$134,407	\$134,407
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	19,469	18,700	18,700	24,000	24,000	24,000	24,000
5210 PROFESS DEVELOP/TRAI	1,273	3,405	1,770	1,820	1,820	1,820	1,820
5220 UTILITIES/FUEL/MILEA	777	1,050	1,329	1,900	1,900	1,900	1,900
5260 REPAIRS & MAINT-FAC/	3,600	3,600	3,750	4,800	4,800	4,800	4,800
5290 PROFESS/TECHNICAL SE	6,277	10,350	6,386	7,100	7,100	7,100	7,100
5300 MATERIALS & SUPPLIES	1,650	5,080	4,600	6,100	6,100	6,100	6,100
5400 EQUIP/MACHINRY& FURN	1,238	0	0	2,900	2,900	2,900	2,900
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Total Operating Expenses	\$34,284	\$42,185	\$36,535	\$48,620	\$48,620	\$48,620	\$48,620
GRAND TOTAL	\$177,376	\$176,679	\$161,899	\$183,027	\$183,027	\$183,027	\$183,027

TOWN CLERK #1005

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$7,959 or 2.5%. Personnel Services are up \$7,704 and operating expenses are up \$255.

The increases in personnel are due to negotiated employment contracts.

Cost Center 0 – Leadership & General Support

Included in this cost center are Town Clerk Association dues, Town Clerk Educational Conferences and schools, and support for the Town Council and the Representative Town Meeting. We offer most notarization services to the public. We respond to requests for both historical and current Town records, Council and RTM action, and all Boards and Commissions, reports, contracts, trade names, liens, memberships, etc., from Federal, State and Town departments, and from elected officials and the general public.

Cost Center 2 – Legislative Service

By Town Charter the Town Clerk is designated as the Clerk of the Council and the Clerk of the RTM. In this capacity, the Town Clerk serves as the official record keeper for the Town Council, and the Representative Town Meeting. We act as the repository for all claims and legal actions for the Town. We process and record all Ordinances enacted by the Town Council and maintain the preservation of these documents.

Cost Center 3 – Vital Statistics

As the Registrar of Vital Statistics, we are responsible for the preservation of all Birth, Marriage and Death records that occur in Groton or of our Groton residents. We issue certified copies of our vital records and retain the \$20 fee for this service. We compile and report all statistics and information that is required for the State on a monthly basis.

Cost Center 4 – Elections

This office is responsible for certifying elections, primaries, referenda questions, and issuing all Absentee Ballots. The election reports that we provide to the Secretary of the State must be concurrent with the Registrar of Voters and Master Moderators reports. All election records are recorded for permanent record.

Cost Center 6 – Record Legal Documents

Any and all transactions involving land located in the Town of Groton must be recorded in the Town Clerk's Office. This includes deeds, mortgages, attachments, tax liens, judgments, maps, probate certificates, variances and all other legal documents pertaining to land use and transfers. The Town Clerk records, and keeps permanent documentation and indices of all transactions. These records are open to the public and may be reproduced in our office or online for a fee.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: TOWN CLERK
FUNCTION: TOWN CLERK 1005

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	267,526	288,665	287,846	296,369	296,369	296,369	296,369
Operating Expenses	28,060	34,233	34,233	34,488	34,488	34,488	34,488

Total Appropriation	\$295,586	\$322,898	\$322,079	\$330,857	\$330,857	\$330,857	\$330,857

COST CENTERS							

10050 LEADERSHIP/GEN SUPPT	102,637	106,496	106,386	107,720	107,720	107,720	107,720
10052 LEGISLATIVE SERVICE	37,129	46,622	46,475	48,055	48,055	48,055	48,055
10053 VITAL STATISTICS	49,164	56,744	56,534	58,723	58,723	58,723	58,723
10054 ELECTIONS	24,674	30,637	30,535	31,597	31,597	31,597	31,597
10056 RECORD LEGAL DOCUMEN	81,982	82,399	82,149	84,762	84,762	84,762	84,762

Total Cost Centers	\$295,586	\$322,898	\$322,079	\$330,857	\$330,857	\$330,857	\$330,857

FINANCING PLAN							

SPORTING LICENSES	651	0	280	6,500	6,500	6,500	280
DOG LICENSES (GF)	7,020	6,500	5,000	6,500	6,500	6,500	5,000
OTHER LICENSES/PERMITS	5,993	5,000	5,000	5,000	5,000	5,000	5,000
RECORDING INSTRUMENTS	129,910	120,000	128,000	120,000	120,000	120,000	128,000
CONVEYANCE TAX	1,237,870	700,000	700,000	650,000	650,000	650,000	600,000
VITAL STATISTICS	6,101	5,000	5,000	5,000	5,000	5,000	5,300
LAND RECORD COPIES	27,599	28,000	28,000	25,000	25,000	25,000	28,000
VITALS COPIES	61,611	60,000	60,000	60,000	60,000	60,000	58,000
PAYMENTS FROM OTHER FUNDS	5,000	6,500	6,500	6,500	6,500	6,500	6,500
GENERAL FUND	(1,186,169)	(608,102)	(615,701)	(553,643)	(553,643)	(553,643)	(505,223)

Total Financing Plan	\$295,586	\$322,898	\$322,079	\$330,857	\$330,857	\$330,857	\$330,857

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: TOWN CLERK
FUNCTION: TOWN CLERK 1005

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	247,694	265,650	264,892	272,807	272,807	272,807	272,807
5104 OVERTIME PAY	1,262	2,500	2,500	2,500	2,500	2,500	2,500
5151 SOCIAL SECURITY	18,570	20,515	20,454	21,062	21,062	21,062	21,062

Total Personnel Services	\$267,526	\$288,665	\$287,846	\$296,369	\$296,369	\$296,369	\$296,369
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	14,030	16,340	16,340	16,340	16,340	16,340	16,340
5210 PROFESS DEVELOP/TRAI	1,312	1,390	1,390	1,595	1,595	1,595	1,595
5230 PYMNTS/CONTRIBUTIONS	440	500	500	500	500	500	500
5260 REPAIRS & MAINT-FAC/	599	803	803	803	803	803	803
5290 PROFESS/TECHNICAL SE	6,861	9,150	9,150	9,200	9,200	9,200	9,200
5300 MATERIALS & SUPPLIES	4,716	6,050	6,050	6,050	6,050	6,050	6,050
5400 EQUIP/MACHINRY& FURN	102	0	0	0	0	0	0

Total Operating Expenses	\$28,060	\$34,233	\$34,233	\$34,488	\$34,488	\$34,488	\$34,488
GRAND TOTAL	\$295,586	\$322,898	\$322,079	\$330,857	\$330,857	\$330,857	\$330,857

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: TOWN CLERK
FUNCTION: TOWN CLERK 1005

	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FULL TIME EMPLOYEE (FTE) ANALYSIS						

TOWN CLERK	1.00	1.00	1.00	1.00	1.00	1.00
DEPUTY TOWN CLERK	1.00	1.00	1.00	1.00	1.00	1.00
ASSISTANT TOWN CLERK	2.00	2.00	2.00	2.00	2.00	2.00
OFFICE ASSISTANT II (35)	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	5.00	5.00	5.00	5.00	5.00	5.00
FTE SALARIES & WAGES						

TOWN CLERK	69,000	69,000	69,000	69,000	69,000	69,000
DEPUTY TOWN CLERK	52,068	51,866	53,961	53,961	53,961	53,961
ASSISTANT TOWN CLERK	98,996	98,615	102,600	102,600	102,600	102,600
OFFICE ASSISTANT II (35)	45,585	45,410	47,245	47,245	47,245	47,245

Total FTE Salaries & Wages	\$265,649	\$264,892	\$272,806	\$272,806	\$272,806	\$272,806

LEGAL SERVICES #1006

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall budget is flat with no change in requested expenditures.

Cost Center 0 – Town Attorney

The Town Attorney advises the Town on a wide variety of legal matters including but not limited to federal, state and local laws and regulations, contracts, litigation, Freedom of Information (FOI) matters and tax collection issues. The Town Attorney is available for monthly meetings at the Town Hall to address many of these issues. In addition, issues arise at the staff, Town Council, RTM and Commission levels that require input from the Town Attorney's office. The Town Attorney is appointed by the Town Council.

Cost Center 2 – Special Attorney

Special Attorneys are hired when there may be a conflict of interest for the Town Attorney to advise and possibly defend the Town in court. Many of these cases deal with tax foreclosures.

Cost Center 4 – General Support

Includes costs associated with appraisals for tax foreclosures, marshal fees and deed research.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: TOWN MANAGER
FUNCTION: LEGAL SERVICES 1006

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	202,464	297,500	297,500	297,500	297,500	297,500	297,500
Total Appropriation	\$202,464	\$297,500	\$297,500	\$297,500	\$297,500	\$297,500	\$297,500

COST CENTERS							

10060 TOWN ATTORNEY	165,685	227,500	227,500	227,500	227,500	227,500	227,500
10062 SPECIAL ATTORNEY	18,787	10,000	10,000	10,000	10,000	10,000	10,000
10064 GENERAL SUPPORT	17,992	60,000	60,000	60,000	60,000	60,000	60,000
Total Cost Centers	\$202,464	\$297,500	\$297,500	\$297,500	\$297,500	\$297,500	\$297,500

FINANCING PLAN							

GENERAL FUND	202,464	297,500	297,500	297,500	297,500	297,500	297,500
Total Financing Plan	\$202,464	\$297,500	\$297,500	\$297,500	\$297,500	\$297,500	\$297,500

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: TOWN MANAGER
FUNCTION: LEGAL SERVICES 1006

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5290 PROFESS/TECHNICAL SE	202,464	297,500	297,500	297,500	297,500	297,500	297,500
Total Operating Expenses	\$202,464	\$297,500	\$297,500	\$297,500	\$297,500	\$297,500	\$297,500
GRAND TOTAL	\$202,464	\$297,500	\$297,500	\$297,500	\$297,500	\$297,500	\$297,500

EXECUTIVE MANAGEMENT #1010

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$5,465 or 1.8%. Personnel Services are up \$9,414 and operating expenses are down \$3,949.

Cost Center 0 - Leadership/General Support

Assists the Town Council with policy development and guides the implementation of Town Council goals. The Town Manager is also, responsible for the Supervision and Development of the Management Team, and participation in state and regional agencies. This office responds to public inquiries, and advises and assists Town departments as well as state and regional agencies in matters of interest and benefit to Groton.

Cost Center 1 – Legislative Support

Responsible for processing Town Council and RTM referrals, attending Legislative and other Committee meetings in order to set State legislative priorities and coordinating Groton's legislative agenda with local legislators. Develops and issues agendas for all meetings of Town Council, Committee-of-the-Whole, and others as required.

Cost Center 2 – Budget Preparation

This office coordinates development and preparation of the Town operations and capital improvement budgets. It also works with outside agencies to incorporate their budget requests into the Town budget. Introduces the budget at public hearings and discusses budget at Town Council and RTM budget sessions. Attends RTM subcommittee budget review sessions as required.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: TOWN MANAGER
FUNCTION: EXECUTIVE MANAGEMENT 1010

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	265,554	270,487	271,263	279,901	279,901	279,901	279,901
Operating Expenses	14,047	31,145	30,369	31,196	27,196	27,196	27,196

Total Appropriation	\$279,601	\$301,632	\$301,632	\$311,097	\$307,097	\$307,097	\$307,097

COST CENTERS							

10100 LEADERSHIP/GEN SUPPT	129,588	149,875	149,514	154,912	150,912	150,912	150,912
10101 LEGISLATIVE SUPPORT	103,457	102,689	102,984	105,807	105,807	105,807	105,807
10102 BUDGET PREPARATION	46,556	49,068	49,134	50,378	50,378	50,378	50,378

Total Cost Centers	\$279,601	\$301,632	\$301,632	\$311,097	\$307,097	\$307,097	\$307,097

FINANCING PLAN							

MISC-UNCLASSIFIED	0	0	900	0	0	0	0
GENERAL FUND	279,601	301,632	300,732	311,097	307,097	307,097	307,097

Total Financing Plan	\$279,601	\$301,632	\$301,632	\$311,097	\$307,097	\$307,097	\$307,097

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: TOWN MANAGER
FUNCTION: EXECUTIVE MANAGEMENT 1010

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	241,659	244,385	245,106	251,758	251,758	251,758	251,758
5109 SALARY ADJUSTMENTS	2,669	0	0	0	0	0	0
5117 ALLOWANCES	4,800	9,800	9,800	11,300	11,300	11,300	11,300
5151 SOCIAL SECURITY	16,426	16,302	16,357	16,843	16,843	16,843	16,843
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Total Personnel Services	\$265,554	\$270,487	\$271,263	\$279,901	\$279,901	\$279,901	\$279,901
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	4,652	10,000	9,224	10,000	10,000	10,000	10,000
5210 PROFESS DEVELOP/TRAI	2,310	14,500	14,500	14,500	10,500	10,500	10,500
5220 UTILITIES/FUEL/MILEA	512	645	645	696	696	696	696
5260 REPAIRS & MAINT-FAC/	0	400	400	400	400	400	400
5290 PROFESS/TECHNICAL SE	1,800	2,500	2,500	2,500	2,500	2,500	2,500
5300 MATERIALS & SUPPLIES	1,773	2,600	2,600	2,600	2,600	2,600	2,600
5400 EQUIP/MACHINRY& FURN	3,000	500	500	500	500	500	500
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Total Operating Expenses	\$14,047	\$31,145	\$30,369	\$31,196	\$27,196	\$27,196	\$27,196
GRAND TOTAL	\$279,601	\$301,632	\$301,632	\$311,097	\$307,097	\$307,097	\$307,097

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: TOWN MANAGER
FUNCTION: EXECUTIVE MANAGEMENT 1010

	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FULL TIME EMPLOYEE (FTE) ANALYSIS						

TOWN MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
ASST TOWN MGR/DIRECTOR HR	0.10	0.10	0.10	0.10	0.10	0.10
EXECUTIVE ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	2.10	2.10	2.10	2.10	2.10	2.10
FTE SALARIES & WAGES						

TOWN MANAGER	171,510	171,510	176,690	176,690	176,690	176,690
ASST TOWN MGR/DIRECTOR HR	11,371	11,484	11,713	11,713	11,713	11,713
EXECUTIVE ASSISTANT	61,504	62,113	63,355	63,355	63,355	63,355

Total FTE Salaries & Wages	\$244,385	\$245,106	\$251,758	\$251,758	\$251,758	\$251,758

INFORMATION TECHNOLOGY #1011

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$2,346 or .2%. Personnel Services are up \$13,316 and operating expenses are down \$10,970.

We are working with Tyler and ClientFirst on the ERP phase 1 financial software installation. This would include general ledger, budgeting (already live in Tyler), Purchasing, Accounts Payable and Tyler Content Manager, Accounts Receivable, P-cards, Capital Assets, Contract Management, Grants Management Bid Management, cashiering, eProcurement, forms, reporting and grant accounting. We are working on the financial data conversion. This is scheduled for go-live 7/1/2020.

Phase 2 started January 2020, and this will include Payroll, HR, Employee Self-Service, Recruiting, ExecuTime Time & Attendance (w/ Mobile) and Risk Management. Currently HR has been extracting data for conversion. This is scheduled for go-live 1/1/2021.

The department is currently in the process of updating the Town's GIS aerial and parcel data. A Request for Proposals for updating Color Digital Orthophotography, Planimetric and Topographic Vector Data was submitted in early 2020. The last aerial fly over was done in 2015 and the Planimetric and Topographic was last updated in 2009. A full GIS data update is done every 10 years. This new GIS data will help the Assessment department with their 2021 Revaluation of Real Property and update the Town's GIS data with current information.

With the 2020 US Census coming up the department works with the US Census Bureau on updating over 13,000+ address points. Updating of address information was important for the upcoming Census to make sure all residents of Groton will receive a Census packet.

We responded to 3,217 help desk tickets in FYE 2019. The estimate for FYE 2020 is 3,300. These numbers do not include the long term projects.

We have completed the backup migration of the Town's critical systems to Microsoft Azure cloud backup services. This off-site backup is for security and redundancy. We are also continuing with internal tape backup too.

The webpage redesign committee is continuing to work on getting a new Town webpage. We have selected Revize to do the redesign. We are working on rebranding and webpage layouts.

The Palo Alto firewall to filter and protect the Public Safety building has been installed and setup. This is a major step toward being CJIS compliant.

Two-Factor authentication - we are working with the Police department on how the officers will be receiving the Two-Factor authentication information via their cell phone or token. This will be a major step toward being CJIS compliant.

Network Gateway Switch Upgrade – Upgraded several gateway edge switches from older models considered 'end of life' and implemented MACSEC security for each of the edge ports.

Cost Center 3 – Information Technology

The department provides annual hardware (servers, network equipment) maintenance, network connectivity and internet connectivity utilized by all Town departments. We utilize the GIS software to assist numerous Town departments and the public in achieving their strategies and goals involving all aspects of GIS related

data preparation, building geodatabases and maintaining well over 1,000 layers of data and templates. We are responsible for managing and maintaining the town wide data infrastructure and GIS technical support.

Cost Center 4 – Software Maintenance

The department provides annual maintenance contracts, modifications and support for third party applications utilized by all Town departments. Of these applications up for maintenance renewal, one new application has been added and two removed from the budget. The new system is Nexgen (new 911/Police Record Management system). The two that were removed were MobileTec (911 system) and IMC (Police Record Management system).

Cost Center 7 – Telecommunications

Manage, support, repair and maintain the Town's VoIP telephone system, Frontier copper land lines for faxes and alarm circuits and cell phones.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: TOWN MANAGER
FUNCTION: INFORMATION TECHNOLOGY 1011

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	507,555	522,573	523,657	535,889	535,889	535,889	535,889
Operating Expenses	486,908	545,642	534,915	534,672	534,672	534,672	534,672

Total Appropriation	\$994,463	\$1,068,215	\$1,058,572	\$1,070,561	\$1,070,561	\$1,070,561	\$1,070,561

COST CENTERS							

10113 INFORMATION TECHNOLO	585,527	608,363	603,923	618,944	618,944	618,944	618,944
10114 SOFTWARE MAINTENANCE	347,791	421,112	419,246	415,963	415,963	415,963	415,963
10117 TELECOMMUNICATIONS	61,145	38,740	35,403	35,654	35,654	35,654	35,654

Total Cost Centers	\$994,463	\$1,068,215	\$1,058,572	\$1,070,561	\$1,070,561	\$1,070,561	\$1,070,561

FINANCING PLAN							

GIS REVENUE	0	0	114	150	150	150	0
GENERAL FUND	994,463	1,068,215	1,058,458	1,070,411	1,070,411	1,070,411	1,070,561

Total Financing Plan	\$994,463	\$1,068,215	\$1,058,572	\$1,070,561	\$1,070,561	\$1,070,561	\$1,070,561

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: TOWN MANAGER
FUNCTION: INFORMATION TECHNOLOGY 1011

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	472,235	484,352	485,359	496,652	496,652	496,652	496,652
5105 LONGEVITY PAY	1,015	1,085	1,085	1,155	1,155	1,155	1,155
5151 SOCIAL SECURITY	34,305	37,136	37,213	38,082	38,082	38,082	38,082

Total Personnel Services	\$507,555	\$522,573	\$523,657	\$535,889	\$535,889	\$535,889	\$535,889
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	83	275	275	275	275	275	275
5210 PROFESS DEVELOP/TRAI	300	1,850	885	1,835	1,835	1,835	1,835
5220 UTILITIES/FUEL/MILEA	67,542	71,421	68,366	69,680	69,680	69,680	69,680
5260 REPAIRS & MAINT-FAC/	1,299	1,299	1,299	1,395	1,395	1,395	1,395
5261 SOFTWARE MAINT FEES	348,074	421,112	419,246	415,963	415,963	415,963	415,963
5290 PROFESS/TECHNICAL SE	67,968	47,835	42,994	43,474	43,474	43,474	43,474
5300 MATERIALS & SUPPLIES	1,642	1,850	1,850	2,050	2,050	2,050	2,050

Total Operating Expenses	\$486,908	\$545,642	\$534,915	\$534,672	\$534,672	\$534,672	\$534,672
GRAND TOTAL	\$994,463	\$1,068,215	\$1,058,572	\$1,070,561	\$1,070,561	\$1,070,561	\$1,070,561

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: TOWN MANAGER
FUNCTION: INFORMATION TECHNOLOGY 1011

	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FULL TIME EMPLOYEE (FTE) ANALYSIS						

MANAGER IT	1.00	1.00	1.00	1.00	1.00	1.00
GIS COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00
IT SYSTEMS ADMINISTRATOR	1.00	1.00	1.00	1.00	1.00	1.00
PC/NETWORK SUPPORT II	3.00	3.00	3.00	3.00	3.00	3.00

Total FTE Personnel	6.00	6.00	6.00	6.00	6.00	6.00
FTE SALARIES & WAGES						

MANAGER IT	101,702	102,708	104,763	104,763	104,763	104,763
GIS COORDINATOR	77,947	77,947	81,092	81,092	81,092	81,092
IT SYSTEMS ADMINISTRATOR	77,131	77,131	78,674	78,674	78,674	78,674
PC/NETWORK SUPPORT II	227,572	227,572	232,124	232,124	232,124	232,124

Total FTE Salaries & Wages	\$484,352	\$485,359	\$496,652	\$496,652	\$496,652	\$496,652

TECHNOLOGY REPLACEMENT #6050

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is \$6,423 or 6.6%.

Computer equipment scheduled for replacement this fiscal year:

- 67 computers
- 12 Laptops
- 5 Police MDT replacement systems
- 1 check validator (Tax office)

Budgeted to replace up to 50 monitors - These funds are to be used to replace monitors when the current monitor fails.

Budgeted for PC peripheral equipment repair or replacement - These funds are to be used to repair or replace, if needed, PC peripheral equipment. This would include cash drawers, barcode scanners, UPS batteries, etc.

Cost Center 0 – Computer Replacement

This is for replacement of computers, laptops, and monitors. The used but still working computers and laptops are repurposed.

Cost Center 1 – Printer Replacement

Eight (8) network printers are scheduled for replacement this fiscal year.

Cost Center 2 – Software Maintenance

This consists of Software Maintenance renewals for outside agencies. The outside agencies are billed for these items.

Cost Center 4 – Maintenance

Provides funding for repairs to PCs, PC Peripheral equipment, laptops and printers that are not covered under a manufacturer warranty.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: INFORMATION TECHNOLOGY
FUNCTION: TECHNOLOGY REPLACEMENT 6050

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	48,581	96,638	92,426	90,215	90,215	90,215	90,215
Total Appropriation	\$48,581	\$96,638	\$92,426	\$90,215	\$90,215	\$90,215	\$90,215

COST CENTERS							

60500 COMPUTER REPLACEMENT	42,332	80,150	77,438	70,175	70,175	70,175	70,175
60501 PRINTER REPLACEMENT	1,881	3,600	3,600	9,600	9,600	9,600	9,600
60502 SOFTWARE MAINTENANCE	3,888	3,888	3,888	1,440	1,440	1,440	1,440
60504 MAINTENANCE	480	9,000	7,500	9,000	9,000	9,000	9,000
Total Cost Centers	\$48,581	\$96,638	\$92,426	\$90,215	\$90,215	\$90,215	\$90,215

FINANCING PLAN							

INTEREST INCOME	4,197	3,500	3,750	3,500	3,500	3,500	700
OTHER AGENCIES	1,040	1,170	1,170	1,125	1,125	1,125	1,125
OUTSIDE AGENCIES - MDT	3,892	3,880	3,880	1,440	1,440	1,440	1,440
PAYMENTS FROM OTHER FUNDS	75,561	80,466	80,466	66,355	66,355	66,355	66,355
FUND BALANCE APPLIED	0	7,622	3,160	17,795	17,795	17,795	20,595
Total Financing Plan	\$84,690	\$96,638	\$92,426	\$90,215	\$90,215	\$90,215	\$90,215

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: INFORMATION TECHNOLOGY
FUNCTION: TECHNOLOGY REPLACEMENT 6050

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	600	600	600	600	600	600	600
5260 REPAIRS & MAINT-FAC/	480	9,000	7,500	9,000	9,000	9,000	9,000
5261 SOFTWARE MAINT FEES	2,448	2,448	2,448	0	0	0	0
5290 PROFESS/TECHNICAL SE	840	840	840	840	840	840	840
5410 COMPUTER EQUIPMENT	44,213	83,750	81,038	79,775	79,775	79,775	79,775

Total Operating Expenses	\$48,581	\$96,638	\$92,426	\$90,215	\$90,215	\$90,215	\$90,215

GRAND TOTAL	\$48,581	\$96,638	\$92,426	\$90,215	\$90,215	\$90,215	\$90,215

**TOWN OF GROTON, CT
FYE 2021 Adopted Budget**

TECHNOLOGY REPLACEMENT FUND REVENUES: #6050

Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Other Agencies - represents the amount received from the Poquonnock Bridge Fire District which participates in this fund.

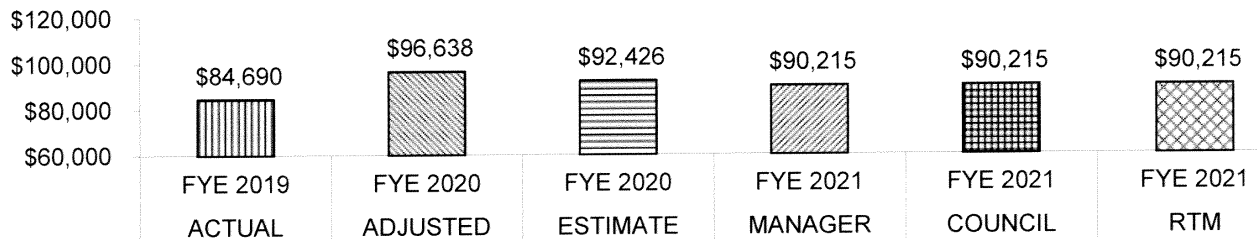
Other Agencies - MDT: represents the amount received from outside agencies for purchases of mobile data terminals.

Payments From Other Funds - represents the amount that Other Funds will contribute to the operation of this fund.

Fund Balance Applied - represents the amount of unassigned fund balance in the Technology Replacement Fund to be used to fund the budget for the fiscal year.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021
4412 Interest Income	\$ 4,197	\$ 3,500	\$ 3,750	\$ 3,500	\$ 3,500	\$ 700
4625 Other Agencies	\$ 1,040	\$ 1,170	\$ 1,170	\$ 1,125	\$ 1,125	\$ 1,125
4625A Outside Agencies - MDT	\$ 3,892	\$ 3,880	\$ 3,880	\$ 1,440	\$ 1,440	\$ 1,440
4766 Payments from Other Funds	\$ 75,561	\$ 80,466	\$ 80,466	\$ 66,355	\$ 66,355	\$ 66,355
4999 Fund Balance Applied	\$ 0	\$ 7,622	\$ 3,160	\$ 17,795	\$ 17,795	\$ 20,595
Total	\$ 84,690	\$ 96,638	\$ 92,426	\$ 90,215	\$ 90,215	\$ 90,215

Technology Replacement Fund Revenues



Audit Fund Balance as of 6/30/2019	\$ 345,112
Estimated Fund Balance as of 6/30/20	\$ 341,952
Estimated Fund Balance as of 6/30/21	\$ 321,357
Fund Balance as a % of 2020 Expenditures	356.21%

HUMAN RESOURCES #1012

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$50,537 or 15.3%. Personnel Services are up \$5,327 and operating expenses are up \$45,210.

The following list illustrates the array of services and responsibilities provided by the Human Resources Department:

- | | |
|---|--------------------------|
| ➤ Total Personnel Management record maintenance | ➤ Benefit Administration |
| ➤ Recruiting and total onboarding | ➤ Employee Relations |
| ➤ Training and Compliance | ➤ Investigations |
| ➤ Review insurance certificate requirements | ➤ Conflict Resolution |
| ➤ Customer service (both internal and external) | ➤ Retirement |
| ➤ Oversight of consultation services | ➤ Risk and Safety (OSHA) |
| ➤ Diversity, Equality and Inclusion | ➤ ADA |

List of targeted tasks for FYE 2021:

1. Review of retirement plan for new employees.
2. Negotiations for two (2) successor collective bargaining agreements.
3. Continuing development of safety culture:
 - a. Training
 - b. Complete re-write of manuals
 - c. Retrain Safety Committee in regards to incentive program
4. Work on completion of Enterprise Resource Planning (ERP) (HRIS).
5. Implement succession planning, assessing competencies for both current and prospective employees. Emphasis placed on evaluation of necessary skill set and a design of a training program.
6. Continue to revamp the "Onboarding Process".
7. Expand Diversity, Equality and Inclusion within all functional areas.

Cost Center 0 - Leadership/General Support

- Charged with the maintenance for records relative to Town personnel via Human Resources Information System (HRIS). This is inclusive of the Enterprise Resource Planning project (ERP) whereas, the department will embark on a conversion of all data to the Tyler system.
- As a member of the "Budget Committee", participate in deliberation of all Town budgets.
- Provide training in both compliance and performance enhancement.
- Continue to act as lead in investigations.

Cost Center 1 – Recruiting & Selection

- Provide departments with staffing structure, including the revision and/or creation of applicable job descriptions.
- Responsible for sourcing a pool of qualified candidates.
- Provide orientation and training for hired, transferred and promoted employees.
- Authorized Full-Time positions are 253 in FYE 2020, and are anticipated to be 253 in FYE 2021.

Cost Center 2 – Employee/Labor Relations

- Review current collective bargaining agreements to determine appropriate strategies to be employed by the Town.
- Participate in negotiations with the Town attorney.
- Train the existing management team in employee relations.
- Provide contract interpretation to the management staff.
- Assist management in the processing of grievances and all labor issues.

Current Status of Collective Bargaining Agreements:

GrEATS: July 1, 2019 – June 30, 2022

Telecommunicators: July 1, 2019 – June 30, 2022

AFSCME: July 1, 2019 – June 30, 2022

Police: July 1, 2016 – June 30, 2020

USWA: July 1, 2017 – June 30, 2020

General Wage/Salary Increases	FYE 16	FYE 17	FYE 18	FYE 19	FYE 20	FYE21	Step Increases
GrEATS (Clerical/Professional)	2.25%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Police	2.00/2.50%	2.00%	3.00%	2.50%	2.50%	n/a	4.00%
Telecommunicators	2.00%	2.00%	3.00%	2.00%	2.00%	2.00%	2.00%
USWA (Steelworkers)	2.25%	2.25%	2.00%	2.50%	2.00%	n/a	4.00%
AFSCME (Supervisory)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Non-union	2.00%	0.00%	2.50%	2.00%	2.00%	2.00%	n/a

Cost Center 3 – Benefits

- Constant collaboration with the healthcare consultants in maintaining the most current cost effective plans.
- Review experience rating which ultimately results in slowing down the escalation of costs.
- Monitor healthcare consultant's performance in both bidding current contracts and negotiations with the carriers.
- Maintain compliance with all regulatory bodies.
- Work with the actuaries to review the health of the plan.

Cost Center 4 – Risk Management

- Protect the assets of the Town by developing and maintaining a consistent "Safety Culture".
- Provide the staff with training, technical assistance and organizational analysis with recommendations which foster a safe environment for both employees and those who visit our facilities.
- Encourage reporting to identify exposures to risk.
- Expedite reporting and investigations relative to accidents.

	FYE 2020
Accidents	9
Liability Claims	1
Citizen Injury	0
Property Damage	1

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: HUMAN RESOURCES
FUNCTION: HUMAN RESOURCES 1012

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	296,344	303,550	299,295	308,877	308,877	308,877	308,877
Operating Expenses	27,292	26,595	24,918	71,805	71,805	71,805	71,805

Total Appropriation	\$323,636	\$330,145	\$324,213	\$380,682	\$380,682	\$380,682	\$380,682

COST CENTERS							

10120 LEADERSHIP/GEN SUPPT	133,909	319,115	316,373	369,192	369,192	369,192	369,192
10121 RECRUITING & SELECTI	56,015	4,650	4,650	5,225	5,225	5,225	5,225
10122 EMPLOYEE/LABOR RELAT	70,720	190	0	0	0	0	0
10123 BENEFITS	39,581	5,525	2,525	5,600	5,600	5,600	5,600
10124 RISK MANAGEMENT	23,411	665	665	665	665	665	665

Total Cost Centers	\$323,636	\$330,145	\$324,213	\$380,682	\$380,682	\$380,682	\$380,682

FINANCING PLAN							

MISC-UNCLASSIFIED	116	0	32	0	0	0	0
GENERAL FUND	323,520	330,145	324,181	380,682	380,682	380,682	380,682

Total Financing Plan	\$323,636	\$330,145	\$324,213	\$380,682	\$380,682	\$380,682	\$380,682

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: HUMAN RESOURCES
FUNCTION: HUMAN RESOURCES 1012

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	274,710	281,979	269,324	286,927	286,927	286,927	286,927
5109 SALARY ADJUSTMENTS	0	0	8,702	0	0	0	0
5112 SICK INCENTIVE	1,082	0	0	0	0	0	0
5151 SOCIAL SECURITY	20,552	21,571	21,269	21,950	21,950	21,950	21,950
	-----	-----	-----	-----	-----	-----	-----
Total Personnel Services	\$296,344	\$303,550	\$299,295	\$308,877	\$308,877	\$308,877	\$308,877
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	992	4,200	4,200	4,500	4,500	4,500	4,500
5210 PROFESS DEVELOP/TRAI	1,285	6,990	3,800	47,155	47,155	47,155	47,155
5220 UTILITIES/FUEL/MILEA	630	797	600	797	797	797	797
5260 REPAIRS & MAINT-FAC/	428	998	998	998	998	998	998
5281 OCCUPATIONAL HEALTH	806	280	280	280	280	280	280
5290 PROFESS/TECHNICAL SE	21,983	11,650	13,380	16,725	16,725	16,725	16,725
5300 MATERIALS & SUPPLIES	793	1,680	1,500	1,350	1,350	1,350	1,350
5400 EQUIP/MACHINRY& FURN	375	0	160	0	0	0	0
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$27,292	\$26,595	\$24,918	\$71,805	\$71,805	\$71,805	\$71,805
GRAND TOTAL	\$323,636	\$330,145	\$324,213	\$380,682	\$380,682	\$380,682	\$380,682

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: HUMAN RESOURCES
FUNCTION: HUMAN RESOURCES 1012

	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FULL TIME EMPLOYEE (FTE) ANALYSIS						

ASST TOWN MGR/DIRECTOR HR	0.90	0.90	0.90	0.90	0.90	0.90
SUPERVISOR, ADMIN HR	1.00	1.00	1.00	1.00	1.00	1.00
EMPLOYEE BENEFITS COORD	1.00	1.00	1.00	1.00	1.00	1.00
HUMAN RESOURCES ASST	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	3.90	3.90	3.90	3.90	3.90	3.90
FTE SALARIES & WAGES						

ASST TOWN MGR/DIRECTOR HR	102,339	103,352	105,419	105,419	105,419	105,419
SUPERVISOR, ADMIN HR	69,715	70,405	71,813	71,813	71,813	71,813
EMPLOYEE BENEFITS COORD	60,743	54,579	59,715	59,715	59,715	59,715
HUMAN RESOURCES ASST	49,184	40,988	49,980	49,980	49,980	49,980

Total FTE Salaries & Wages	\$281,979	\$269,324	\$286,927	\$286,927	\$286,927	\$286,927

INSURANCE & CLAIMS #1070

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$37,278 or 5.7%. Personnel Services are down \$2,000 and operating expenses are up \$39,278.

FYE 21 Insurance liability represents a 7% increase over FYE 20 due to an increase in coastal property coverage rates, an increase in property claims country wide and auto claims settling for higher limits.

Cost Center 0 – General Liability

This Function reflects premiums not only for third party damages but property damage to Town owned property as well. Limits for flood and earthquake coverage are also included. The basic property damage deductible is \$10,000. An umbrella liability policy is also used to ride above the limits of the primary general liability policy to provide even broader coverage subject to a major self-insured retention of \$10,000 which is applicable only to exposure not covered on the primary layer. In addition, it reflects the premiums paid for the Police Version of Public Officials coverage. The deductible for this coverage is \$25,000. This will include wrongful entry, wrongful arrest, etc. This cost center also includes boiler coverage for the buildings and pump stations, the crime policy for money and securities, and fiduciary coverage.

10700 Policy	2019 - 2020 Premium	2020 - 2021 Projected Total
Property/Boiler	\$152,462	\$163,134
Inland Marine	\$21,735	\$23,256
Hull/Boat	\$9,184	\$9,827
General Liability	\$122,710	\$131,300
Law Enforcement	\$56,450	\$60,402
Umbrella	\$65,578	\$70,168
Fiduciary Liability	\$6,055	\$6,479
Crime	\$3,596	\$3,848
Pollution Storage Tank	\$1,191	\$1,274
Groton Library Drone	\$745	\$797
Totals:	\$439,706	\$470,485

Cost Center 1 – Motor Vehicle Liability & Physical Damage

Reflects premiums paid on the Town's vehicles. The Town has a \$1,000 deductible on its collision and comprehensive liability coverage on all vehicles with full glass included.

10701 Policy	201 - 2020 Premium	2020 - 2021 Projected Total
Auto	\$88,357	\$94,542
Totals:	\$88,357	\$94,542

Cost Center 2 – Public Official Liability

Reflects the premium paid to protect Town officials in their decision-making capacity from errors and omissions exposures. Emergency Dispatch "911" coverage for errors and omissions is also included here. This coverage generally serves as additional legal defense coverage. It also includes bonding for the Tax Collector and Treasurer/Accounting Manager. The deductible for Public Official Liability coverage is \$25,000. The deductible for Employment Practice Liability is \$15,000.

10702 Policy	2019 - 2020 Premium	2020 - 2021 Projected Total
Public Officials Liability	\$18,071	\$19,336
Public Officials EPLI	\$52,958	\$56,665
Bond - Tax Collector	400	\$428
Bond- Treasurer	\$1,000	\$1,070
Totals:	\$72,429	\$77,499

Cost Center 3 – Shellfish Commission

The Town's insurance costs for the Shellfish Commission boats and equipment are budgeted here.

10703 Policy	2019 - 2020 Premium	2020 - 2021 Projected Total
Hull/Boat	\$5,394	\$5,772
Totals:	\$5,394	\$5,772

Cost Center 5 – Administration and Claim Payments

Includes payments made for professional services associated with liability insurances and to claimants that are within the deductible amount.

Cost Center 6 – Unemployment

Includes estimates for unemployment compensation payments for the fiscal year. The Town is self-insured in regards to this claims area.

Unemployment charges			
	<i>FY19</i>	<i>FY20</i>	<i>FY21</i>
Budget	26,600	12,000	18,000
Expended	1,232	10,564	n/a
Balance	25,368	1,436	n/a

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: NON-DEPARTMENTALS
DEPARTMENT: NON-DEPARTMENTALS
FUNCTION: INSURANCE & CLAIMS 1070

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	1,356	20,000	12,500	18,000	18,000	18,000	18,000
Operating Expenses	613,437	633,303	628,580	672,581	672,581	672,581	672,581

Total Appropriation	\$614,793	\$653,303	\$641,080	\$690,581	\$690,581	\$690,581	\$690,581

COST CENTERS							

10700 GENERAL LIABILITY	417,110	429,930	439,706	470,485	470,485	470,485	470,485
10701 MV LIA & PHY DAMAGE	97,297	99,244	88,357	94,542	94,542	94,542	94,542
10702 PUBLIC OFFICIAL LIAB	69,802	73,607	72,429	77,499	77,499	77,499	77,499
10703 SHELLFISH COMMISSION	4,228	5,522	5,394	5,772	5,772	5,772	5,772
10705 ADMIN & CLAIM PAYMEN	25,000	25,000	22,694	24,283	24,283	24,283	24,283
10706 UNEMPLOYMENT	1,356	20,000	12,500	18,000	18,000	18,000	18,000

Total Cost Centers	\$614,793	\$653,303	\$641,080	\$690,581	\$690,581	\$690,581	\$690,581

FINANCING PLAN							

MISC-UNCLASSIFIED	764	0	0	0	0	0	0
GENERAL FUND	614,029	653,303	641,080	690,581	690,581	690,581	690,581

Total Financing Plan	\$614,793	\$653,303	\$641,080	\$690,581	\$690,581	\$690,581	\$690,581

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: NON-DEPARTMENTALS
DEPARTMENT: NON-DEPARTMENTALS
FUNCTION: INSURANCE & CLAIMS 1070

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5154 UNEMPLOYMENT COMPENS	1,356	20,000	12,500	18,000	18,000	18,000	18,000
	-----	-----	-----	-----	-----	-----	-----
Total Personnel Services	\$1,356	\$20,000	\$12,500	\$18,000	\$18,000	\$18,000	\$18,000
OPERATING EXPENSES							

5280 INSURANCE/RISK MGMT	588,437	608,303	605,886	648,298	648,298	648,298	648,298
5289 INSURANCE CLAIM PAYM	25,000	25,000	22,694	24,283	24,283	24,283	24,283
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$613,437	\$633,303	\$628,580	\$672,581	\$672,581	\$672,581	\$672,581
GRAND TOTAL	\$614,793	\$653,303	\$641,080	\$690,581	\$690,581	\$690,581	\$690,581

SELF-FUNDED PLANS #1071

Final FYE 21 Budget Result: During budget deliberations, the Town Council reduced this function by \$804,448.

The overall increase in this budget is \$949,449 or 10.1%.

Cost Center 0 – Employee Benefits

Retirement 5152

An actuarial evaluation is completed annually to measure actuarial gains and losses from the previous year in order to determine recommended employer contributions to the retirement fund. The Retirement Fund's Market Value was \$123 million as of June 30, 2019, up from \$119 million in 2018, a 3% increase. Actuarial liabilities continue to grow as active members earn additional benefits. Liabilities now exceed assets by \$26.0 million up from \$23.6 million in 2018. This resulting Funded Ratio of 82.6% is down from 83.7% in 2018.

While the market value of investment return for 2019 was 7.2%, the actuarial value was 5.4%, below the assumed 7.25% return which produced this investment gain. The difference is attributable to the smoothing of investment gains/losses over a five year period. Smoothing serves to moderate potential large swings in actuarial gains/losses and required contributions if investment gains and losses were recognized on an annual basis.

The differences between Actuarial Value Return (smoothed) to the Market Value Return can be seen in the following chart:

FYE	2014	2015	2016	2017	2018	2019
Market Value Return	15.80%	3.6%	-0.1%	10.3%	7.5%	7.2%
Actuarial Value Return	9.36%	8.8%	6.8%	6.7%	6.9%	5.4%
Actuarial Assumption	7.75%	7.75%	7.5%	7.5%	7.25%	7.25%

Health Insurance 5153 (\$7,817,784)

Each year, the Town works collaboratively with our health insurance consultant MDG. This effort ensures that the renewals received from Anthem are accurately projecting expected claims while providing an analysis of future trends.

The total combined health insurances costs are representative of the following funds: General Fund, Golf Course Fund, Sewer Operating Fund and the School Project for FYE 2020 totaling \$7,817,784. Expenses are inclusive of the following: cost for retirees and active employees for the self-funded plan, premium cost for retirees the over 65 premium based plan and the Town's contributions to the employees' Health Savings Account (HSA). Consideration should also be given to the fact that there is an application of the employees' contribution toward a portion of the Excess of Fund Balance has been reduced. For FYE 2021, we are projecting a net cost increase from \$5,999,572 to \$6,843,508. The General Fund contribution for active and retired employees will see an increase from \$5,377,087 in FYE 2020 to \$6,133,460 in FYE 2021.

Explanation for increased Health Care Costs

- Anthem's self-funded plan renewal projections are based on claims and enrollment data through December 2019.
- Anthem's underwriting formulas call for 9.95% annual trend inflation on medical costs and 13.1% on Rx costs.
- The movement to High Deductible Health Plans has helped lower inflation costs, as two years ago when a greater share of employees were enrolled in traditional PPO plans the Anthem trend inflation factors were 14% on the medical and 17% on the Rx. Last year Anthem's medical inflation factor was 11% on the medical and 13% on the Rx.

- The current plan year's claims are running well at 84.1% of budget.
- Anthem's self-funded health plan costs project to increase by 8% plan wide compared to this year's budget.
- The Town has less employees enrolled in the self-funded plan than last year at 290 this year compared to 317 last year, as a result while overall total plan wide costs are increasing by 8% when that total plan wide cost is divided over a smaller number of enrolled employees the projection per employee is 17%.
- Employer funding of employee Health Savings Accounts is projected to decrease by 6%.
- Fully insured premiums for retiree coverage project to increase by 3.9%.
- The Town has moved many retirees from the self-funded plan to a fully insured plan to eliminate risk of catastrophic claims, retirees tend to have a greater likelihood of high cost claims. We feel confident this transition of risk away from the Town's self-funded plan and on to a fully-insured plan will benefit the Town's budget in the long term.

Life Insurance 5158 (\$16,277)

This amount covers the premium cost for providing life insurance benefits to general fund employees. The cost per \$1,000 of coverage is \$0.085. This rate is guaranteed through January 1, 2022. Our carrier also provides the Employee Assistance Program (EAP) at no cost, which was previously funded at \$4,900/year.

Worker's Compensation General Fund Contribution 5155 (\$473,947)

Having completed an actuarial evaluation of the Worker's Compensation Fund, the contribution is a recommendation based on a risk factor. Historically, the Town and the Board of Education have used a recommended contribution based on a 55% risk factor, meaning that there is a 55% chance that the claims will be equal to or less than the estimated. Contributions also cover the cost of the Third Party Administrator (TPA) hired to manage claims, legal services and excess claims insurance.

The recommended annual contribution for FYE 2021, based on the July 1, 2019 actuarial evaluation, is \$441,220, decreased from \$485,930 for FYE 2020. As of that date, the Town's portion of the Worker's Compensation Fund Balance stands at \$288,856, up from \$236,530 the previous year. For several years, the recommended contribution has been reduced by amortizing excess fund balance over a five year period. Excess fund balance is determined by subtracting the Incurred but Not Reported Claims (IBNR) from the fund balance. For FYE 2021, this results in a fund balance deficit of \$437,972, with a three year amortization of \$145,991. Coupled with the recommended contribution, this results in a total contribution of \$587,211 of which \$526,285 is to the General Fund.

Going Forward

The Town is invested in intensive training, updating safety manuals, and has initiated a safety incentive program.

FYE	2016	2017	2018	2019	2020	2021
Claims	\$508,505	\$262,173	349,857	405,625	TBD	TBD
Total WC Cost	\$575,053	\$399,991	426,416	536,166	TBD	TBD
Recommended Annual Contribution	\$331,610	\$400,030	\$419,578	\$407,391	485,930	441,220
WC Fund Bal	\$268,302	(\$7,888)	(\$200,582)	\$53,095	236,530	288,856
IBNR	\$411,067	\$630,473	\$565,706	\$741,699	732,347	726,828
Available Assets	(\$142,765)	(\$638,361)	(\$766,288)	(\$688,604)	(495,817)	(437,972)
*5 Yr. Amortization	(\$47,588)	(\$212,787)	(\$153,258)	(\$137,721)	(99,163)	(145,991)
Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$0
Actual Contribution – All Funds	\$379,198	\$612,817	\$572,836	\$545,112	585,093	587,211
Actual Contribution – General Fund	\$343,693	\$555,004	\$515,552	\$488,103	524,387	526,285

* 5 year amortization commencing in 2018; prior years were 3 year amortization. Return to 3 year amortization in 2021.

Cost Center 1 – Retiree Health Benefit

Reflects payment made to the Health Insurance Fund out of which payments are made to cover health benefits for retirees and their families based on negotiated labor agreements.

Cost Center 2 – Heart & Hypertension

For Police officers hired prior to July 1, 1996, it is presumed that injuries, illness or death due to heart disease or hypertension are job related and therefore are compensable injuries or illnesses. Claims are administered through the Worker's Compensation System. There was a 2.6% decrease, from \$95,543 to \$93,089.

Cost Center 3 – Other Post-Employment Benefits (OPEB)

Statement #45 of June 2004 entitled "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions", the Governmental Accounting Standards Board (GASB) has required the following: Retiree medical plans are required to disclose information about asset and liability levels and disclose historical contribution information. Actuarial valuations are required to determine liability levels and illustrate the historical contribution information.

As post-employment benefits are deemed as part of the compensation paid to employees in return for services, their cost should be recognized as a future liability rather than after retirement. This follows the same methodology as applied to the pension benefits.

There is an allowance of up to a 30 year amortization period for liability which requires an actuarial valuation be performed at least every two years in order to update the Town's OPEB liability amount and Annual Required Contribution (ARC).

The Accrued Liability based on July 1, 2018 was \$47,502,130 as compared to July 1, 2019 which increased to \$51,720,472. This was an increase of \$4,218,342. The Actuarial Value of Assets of July 1, 2018 \$18,943,603 and July 1, 2019 \$20,630,676, resulted in an increase in Unfunded Liabilities from \$28,558,527 to \$31,089,796, for an increase of \$2,531,269 in Unfunded Accrued Liabilities.

The Town determined that it would fund a total of \$1,397,576 for FYE 2021.

Annual Required Contribution – Summary of Town

	Based on 7/1/18 Actuarial Valuation	Based on 7/1/19 Actuarial Valuation
Accrued Liability	\$47,502,130	\$51,720,472
Actuarial Value of Assets	18,943,603	20,630,676
Unfunded Accrued Liability	28,558,527	31,089,796
Amortization Period	19	18
Amortization Growth Rate	3.75%	3.75%
Past Service Cost	1,993,047	2,256,361
Total Normal Cost	1,100,933	1,180,799
Employee Contributions	0	0
Net Normal Cost	1,100,933	1,180,799
Interest	224,313	249,193
ARC	3,318,293	3,686,353
Expected Benefit Payouts	2,052,272	2,288,777
Net Budget Impacts	1,266,021	1,397,576

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: NON-DEPARTMENTALS
DEPARTMENT: NON-DEPARTMENTALS
FUNCTION: SELF FUNDED PLANS 1071

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	8,692,677	9,382,495	9,382,495	11,136,392	11,136,392	10,331,944	10,331,944
Total Appropriation	\$8,692,677	\$9,382,495	\$9,382,495	\$11,136,392	\$11,136,392	\$10,331,944	\$10,331,944

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

COST CENTERS							

10710 EMPLOYEE BENEFITS	6,735,764	7,593,014	7,593,014	8,439,095	8,439,095	8,439,095	8,439,095
10711 RETIREE HEALTH BENEF	1,267,053	1,245,815	1,245,815	1,351,637	1,351,637	1,351,637	1,351,637
10712 HEART & HYPERTENSION	189,860	95,543	95,543	93,089	93,089	93,089	93,089
10713 OPEB LIABILITY	500,000	448,123	448,123	1,252,571	1,252,571	448,123	448,123
Total Cost Centers	\$8,692,677	\$9,382,495	\$9,382,495	\$11,136,392	\$11,136,392	\$10,331,944	\$10,331,944

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FINANCING PLAN							

GENERAL FUND	8,692,677	9,382,495	9,382,495	11,136,392	11,136,392	10,331,944	10,331,944
Total Financing Plan	\$8,692,677	\$9,382,495	\$9,382,495	\$11,136,392	\$11,136,392	\$10,331,944	\$10,331,944

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: NON-DEPARTMENTALS
DEPARTMENT: NON-DEPARTMENTALS
FUNCTION: SELF FUNDED PLANS 1071

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5152 RETIREMENT	2,448,349	2,921,077	2,921,077	3,114,710	3,114,710	3,114,710	3,114,710
5153 HEALTH INSURANCE	3,783,049	4,131,272	4,131,272	4,781,823	4,781,823	4,781,823	4,781,823
5155 WORKER'S COMP	488,103	524,387	524,387	526,285	526,285	526,285	526,285
5158 LIFE INSURANCE	16,263	16,278	16,278	16,277	16,277	16,277	16,277
5159 HEART & HYPERTENSION	189,860	95,543	95,543	93,089	93,089	93,089	93,089
5160 HEALTH-RETIREE-CURRE	1,267,053	1,245,815	1,245,815	1,351,637	1,351,637	1,351,637	1,351,637
5170 OTHER POSTEMPLOY BEN	500,000	448,123	448,123	1,252,571	1,252,571	448,123	448,123

Total Personnel Services	\$8,692,677	\$9,382,495	\$9,382,495	\$11,136,392	\$11,136,392	\$10,331,944	\$10,331,944
GRAND TOTAL	\$8,692,677	\$9,382,495	\$9,382,495	\$11,136,392	\$11,136,392	\$10,331,944	\$10,331,944

Benefit Allocation by Function and Employee Affiliation

FUNCTION NUMBER & DESCRIPTION	# of FTEs	Non-Union		AFSCME	GMEA	Steelworkers	Police Union	Pol Non-Union	Employee Benefits						TOTAL BENEFITS	
		Town Plan							Retirement #5152	ICMA #5152	Health #5153 & #5160	Life #5158	Work. Comp #5155	OPEB #5170		Heart & Hyper. #5159
		ICMA														
GENERAL FUND :																
1005-TOWN CLERK	5.00	1.00			4.00				\$41,807		\$135,247	\$359	\$11,605	\$9,881		\$198,900
1010-EXECUTIVE MANAGEMENT	2.00	2.00							\$37,269		\$54,099	\$144	\$4,642	\$3,953		\$100,106
1011-INFORMATION TECHNOLOGY	6.00	2.00			4.00				\$60,442		\$162,297	\$431	\$13,926	\$11,858		\$248,953
1012-HUMAN RESOURCES	4.00	3.00	1.00						\$55,903	\$2,873	\$108,198	\$287	\$9,284	\$7,905		\$184,450
1013-FINANCE	20.00	4.00	1.00	2.00	13.00				\$184,570	\$3,362	\$540,989	\$1,436	\$46,420	\$39,526		\$816,302
1024-PUBLIC SAFETY	87.00	0.00			17.00		67.00	3.00	\$1,793,285		\$2,353,301	\$6,245	\$201,926	\$171,937	\$93,089	\$4,619,784
1035-PUBLIC WORKS	44.00	4.75		3.00	9.25	27.00			\$421,036		\$1,190,175	\$3,159	\$102,124	\$86,957		\$1,803,450
1046-PLANNING & DEVELOPMENT	14.00	5.00	1.00		8.00				\$139,517	\$3,131	\$378,692	\$1,005	\$32,494	\$27,668		\$582,507
1051-HUMAN SERVICES	8.00	1.00			7.00				\$59,187		\$216,396	\$574	\$18,568	\$15,810		\$310,535
1063-LIBRARY	17.00	2.00			15.00				\$124,167		\$459,840	\$1,220	\$39,457	\$33,597		\$658,282
1064-PARKS & RECREATION	19.75	5.00	1.25		9.00	4.50			\$183,120	\$5,041	\$534,226	\$1,418	\$45,840	\$39,032		\$808,676
GENERAL FUND: SUB-TOTAL: FYE 2021	226.75	29.75	4.25	5.00	86.25	31.50	67.00	3.00	\$3,100,303	\$14,407	\$6,133,460	\$16,277	\$526,285	\$448,123	\$93,089	\$10,331,944
OTHER FUNDS:																
2010-GOLF COURSE FUND	6.25	1.00	0.75			4.50			\$56,443	\$2,730	\$169,059	\$449	\$14,506	\$34,525		\$277,711
3240-REC & SENIOR ACTIVITIES										\$912						\$912
2020-SEWER FUND	19.00	3.25			2.75	13.00			\$185,719		\$513,939	\$1,364	\$44,099	\$104,956		\$850,076
5000-SCHOOL PROJECTS	1.00	1.00							\$18,635		\$27,050	\$72	\$2,321	\$5,524		\$53,602
OTHER FUNDS: SUB-TOTAL: FYE 2021	26.25	5.25	0.75	0.00	2.75	17.50	0.00	0.00	\$260,797	\$3,642	\$710,048	\$1,885	\$60,926	\$145,005		\$1,182,302
T O T A L S - ALL FUNDS-----FYE 2021	253.00	35.00	5.00	5.00	89.00	49.00	67.00	3.00	\$3,361,100	\$18,049	\$6,843,508	\$18,162	\$587,211	\$593,129	\$93,089	\$11,514,246
FYE 2020 Adopted Budget: General & Other									\$3,137,200	\$18,247	\$5,999,572	\$18,162	\$585,093	\$500,000	\$95,543	\$10,353,817
\$ Change from FYE 2020 to FYE 2021									\$223,900	(\$198)	\$843,936	(\$0)	\$2,117	\$93,129	(\$2,454)	\$1,160,429
% Change from FYE 2020 to FYE 2021									7.1%	-1.1%	14.1%	0.0%	0.4%	18.6%	-2.6%	11.2%

FINANCE #1013

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$46,934 or 2.9%. Personnel Services are up \$38,312 and operating expenses are up \$8,622.

Cost Center 0 – Leadership/General Support

Responsible for preparing a Comprehensive Annual Financial Report and a Budget that provides detailed information on the transactions and events affecting the Town's funds. Assures that Town funds are used for appropriate purposes and within approved budgetary functions/accounts.

Cost Center 1 – Accounting/Treasury Management

Administers grants, accounts receivable, accounts payable, payroll and pension responsibilities of the Town. Reconciles cash and invests funds in a financially prudent manner and completes financial statements.

Cost Center 3 – Assessment

Compiles the property grand list to ensure the fair and equitable distribution of the property tax burden. Discovers, lists and values real estate and personal property (includes motor vehicles). Coordinates revaluations of all real property every five years. Administers exemption and abatement programs and works with Board of Assessment Appeals. The Aircraft Registration Official coordinates with Groton – New London Airport manager to contact and collect registration fees annually.

Cost Center 5 – Revenue Collection

Maintain, bill and collect taxes for the Town, Groton Sewer District, and the nine (9) taxing districts and/or political subdivisions within the Town. Maintain, bill and collect residential and commercial sewer use charges, and landfill charges. Rebill all active delinquent accounts twice a fiscal year. Send lien notices to all delinquent real estate accounts, personal property and sewer use accounts once a year.

Cost Center 7 – Purchasing

Secure goods and services for all departments of the Town in accordance with Town Charter requirements and the Town's Purchasing Manual. Process purchase requisitions and all solicitations (bids, Requests for Proposals, & Requests for Qualifications). Management of Procurement card (P-Card) program. Maintain, control and generate all required reports for a capital asset system. Operate the mail room at maximum efficiency. Negotiate, execute and monitor lease agreements for equipment as well as for leased property and buildings. Coordinate the sale of the Town's surplus/obsolete property through a formal auction on a biennial basis as well as throughout the year utilizing an on-line surplus property website.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: FINANCE
FUNCTION: FINANCE 1013

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021
----- APPROPRIATION -----							
Personnel Services	1,327,408	1,488,505	1,446,891	1,526,817	1,526,817	1,526,817	1,526,817
Operating Expenses	125,810	120,007	133,327	128,629	128,629	128,629	128,629
Total Appropriation	\$1,453,218	\$1,608,512	\$1,580,218	\$1,655,446	\$1,655,446	\$1,655,446	\$1,655,446

----- COST CENTERS -----							
10130 LEADERSHIP/GEN SUPPT	261,453	368,968	356,578	389,852	389,852	389,852	389,852
10131 ACCOUNTING/TREASURY	374,462	340,257	357,299	335,112	335,112	335,112	335,112
10133 ASSESSMENT	357,770	371,819	355,178	384,533	384,533	384,533	384,533
10135 REVENUE COLLECTION	312,898	349,859	344,087	360,503	360,503	360,503	360,503
10137 PURCHASING	146,635	177,609	167,076	185,446	185,446	185,446	185,446
Total Cost Centers	\$1,453,218	\$1,608,512	\$1,580,218	\$1,655,446	\$1,655,446	\$1,655,446	\$1,655,446

----- FINANCING PLAN -----							
INTEREST INCOME	751,511	550,000	600,000	500,000	500,000	500,000	100,000
MAPS/COPIES/DOCUMENTS	39	0	0	0	0	0	0
TAX COLLECTION SERVICES	150,991	159,674	159,674	171,282	171,282	171,282	171,282
GIS REVENUE	1,527	1,000	245	0	0	0	245
FINANCE DEPT COPIES	841	950	655	900	900	900	600
RETURNED CHECK FEES	1,008	1,300	1,000	1,200	1,200	1,200	1,000
AIRCRAFT REGISTRATIONS	22,560	19,700	22,310	22,000	22,000	22,000	22,000
DELINQUENT MV FEE	18,652	16,200	16,000	16,000	16,000	16,000	16,000
SALE OF FIXED ASSETS	6,654	5,000	14,000	8,000	8,000	8,000	10,000
MISC-UNCLASSIFIED	2,518	0	2,785	0	0	0	0
GENERAL FUND	496,917	854,688	763,549	936,064	936,064	936,064	1,334,319
Total Financing Plan	\$1,453,218	\$1,608,512	\$1,580,218	\$1,655,446	\$1,655,446	\$1,655,446	\$1,655,446

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: FINANCE
FUNCTION: FINANCE 1013

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,178,850	1,350,871	1,273,891	1,386,093	1,386,093	1,386,093	1,386,093
5102 PART TIME PERSONNEL	24,175	0	44,931	0	0	0	0
5104 OVERTIME PAY	2,821	3,150	3,320	3,300	3,300	3,300	3,300
5105 LONGEVITY PAY	2,435	1,730	1,030	1,095	1,095	1,095	1,095
5109 SALARY ADJUSTMENTS	26,584	0	7,171	0	0	0	0
5110 REGULAR PART TIME	0	25,460	12,730	26,288	26,288	26,288	26,288
5112 SICK INCENTIVE	1,464	1,415	1,540	1,570	1,570	1,570	1,570
5116 WAGE CONTINUATION	340	0	0	0	0	0	0
5117 ALLOWANCES	0	100	100	100	100	100	100
5151 SOCIAL SECURITY	90,739	105,779	102,178	108,371	108,371	108,371	108,371

Total Personnel Services	\$1,327,408	\$1,488,505	\$1,446,891	\$1,526,817	\$1,526,817	\$1,526,817	\$1,526,817

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	52,261	52,975	55,225	53,440	53,440	53,440	53,440
5210 PROFESS DEVELOP/TRAI	5,295	10,115	9,427	13,565	13,565	13,565	13,565
5220 UTILITIES/FUEL/MILEA	0	170	265	830	830	830	830
5230 PYMNTS/CONTRIBUTIONS	387	0	0	0	0	0	0
5240 BOARDS & COMMISSIONS	0	350	350	350	350	350	350
5260 REPAIRS & MAINT-FAC/	1,749	2,786	3,789	4,308	4,308	4,308	4,308
5281 OCCUPATIONAL HEALTH	230	350	260	350	350	350	350
5290 PROFESS/TECHNICAL SE	41,750	41,857	41,837	42,212	42,212	42,212	42,212
5300 MATERIALS & SUPPLIES	8,466	11,404	11,409	12,119	12,119	12,119	12,119
5400 EQUIP/MACHINRY& FURN	15,672	0	8,420	1,025	1,025	1,025	1,025
5410 COMPUTER EQUIPMENT	0	0	2,345	430	430	430	430

Total Operating Expenses	\$125,810	\$120,007	\$133,327	\$128,629	\$128,629	\$128,629	\$128,629

GRAND TOTAL	\$1,453,218	\$1,608,512	\$1,580,218	\$1,655,446	\$1,655,446	\$1,655,446	\$1,655,446

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: FINANCE
FUNCTION: FINANCE 1013

	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR OF FINANCE	1.00	1.00	1.00	1.00	1.00	1.00
TAX COLLECTOR	1.00	1.00	1.00	1.00	1.00	1.00
TREASURER/ACCT MGR	1.00	1.00	1.00	1.00	1.00	1.00
ASSESSOR	1.00	1.00	1.00	1.00	1.00	1.00
DEPUTY FINANCE DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00
PURCHASING AGENT	1.00	1.00	1.00	1.00	1.00	1.00
ACCOUNTANT	1.00	1.00	1.00	1.00	1.00	1.00
BUDGET ANALYST & COORD.	1.00	1.00	1.00	1.00	1.00	1.00
ASSISTANT ASSESSOR	1.00	1.00	1.00	1.00	1.00	1.00
DEPUTY TAX COLLECTOR	1.00	1.00	1.00	1.00	1.00	1.00
ASSESS ANALYST ASSOCIATE	1.00	1.00	1.00	1.00	1.00	1.00
ASSESSMENT TECHNICIAN	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST I 35 HRS	3.00	3.00	3.00	3.00	3.00	3.00
FINANCIAL ASST I 40 HRS	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST II 35 HRS	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST II 40 HRS	2.00	2.00	2.00	2.00	2.00	2.00
OFFICE ASSISTANT II (35)	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	20.00	20.00	20.00	20.00	20.00	20.00

FTE SALARIES & WAGES						

DIRECTOR OF FINANCE	126,966	127,062	129,603	129,603	129,603	129,603
TAX COLLECTOR	84,019	84,419	87,415	87,415	87,415	87,415
TREASURER/ACCT MGR	87,653	90,264	82,162	82,162	82,162	82,162
ASSESSOR	103,857	103,857	105,935	105,935	105,935	105,935
DEPUTY FINANCE DIRECTOR	85,753	65,077	95,880	95,880	95,880	95,880
PURCHASING AGENT	80,012	82,396	84,044	84,044	84,044	84,044
ACCOUNTANT	74,522	56,765	70,754	70,754	70,754	70,754
BUDGET ANALYST & COORD.	68,277	70,311	71,718	71,718	71,718	71,718
ASSISTANT ASSESSOR	64,475	46,103	68,002	68,002	68,002	68,002
DEPUTY TAX COLLECTOR	59,142	50,289	59,745	59,745	59,745	59,745
ASSESS ANALYST ASSOCIATE	51,553	51,378	53,429	53,429	53,429	53,429
ASSESSMENT TECHNICIAN	55,840	55,627	56,739	56,739	56,739	56,739
FINANCIAL ASST I 35 HRS	136,224	119,739	139,131	139,131	139,131	139,131
FINANCIAL ASST I 40 HRS	52,632	52,432	54,550	54,550	54,550	54,550
FINANCIAL ASST II 35 HRS	54,571	54,362	56,558	56,558	56,558	56,558
FINANCIAL ASST II 40 HRS	118,934	117,546	122,295	122,295	122,295	122,295
OFFICE ASSISTANT II (35)	46,441	46,263	48,132	48,132	48,132	48,132

Total FTE Salaries & Wages	\$1,350,871	\$1,273,890	\$1,386,092	\$1,386,092	\$1,386,092	\$1,386,092

REVALUATION FUND #2120

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$319,825 or 175.5%.

This fund was set up in FYE 1999 to accumulate funds on an annual basis in order to pay for the expenses incurred for the State mandated revaluations. In FYE 2005, the Town began setting aside funds annually for the purpose of accumulating funds for aerial mapping using the same methodology they did when they created this fund for future revaluation expenses. Funds are contributed annually so that major fluctuations in appropriations from the General Fund do not materialize in the one or two years prior to the actual date of revaluation, aerial mapping and other related costs.

Proposed contributions to this fund have been reduced in prior budgets which have resulted in significant increases in the future years to accumulate sufficient funds for the next revaluation cycle.

Revaluation Fund		Appropriation		Balance
Fiscal Year	Contribution to Fund	Revaluation	Mapping	Cumulative \$\$ at end of fiscal year
2019 Balance				\$ 221,508
2020 Estimate	\$ 240,000	\$ 52,200	\$ 166,000	\$ 243,308
2021 Adopted	\$ 280,000	\$ 502,025		\$ 21,283
2022	\$ 280,000	\$ 300,000	\$ -	\$ 1,283
2023	\$ 150,000	\$ 50,000	\$ -	\$ 101,283
2024	\$ 150,000	\$ 50,000	\$ -	\$ 201,283
2025	\$ 150,000	\$ 50,000	\$ -	\$ 301,283
2026	\$ 150,000	\$ 310,000	\$ 32,000	\$ 109,283
2027	\$ 150,000	\$ 210,000	\$ -	\$ 49,283
2028	\$ 150,000	\$ 50,000	\$ -	\$ 149,283
2029	\$ 150,000	\$ 50,000	\$ -	\$ 249,283
2030	\$ 150,000	\$ 50,000	\$ -	\$ 349,283
2031	\$ 150,000	\$ 50,000	\$ -	\$ 449,283
2032	\$ 150,000	\$ 50,000	\$ -	\$ 549,283

Cost Center 0 – Property Revaluation

The most recent revaluation was effective October 1, 2016 and the results were reflected in the FYE 2018 budget. The October 1, 2016 revaluation was an interim revaluation and did not require the physical inspection of every property. The next revaluation will be effective October 1, 2021 and will impact the FYE 2022 budget. This revaluation will be a full list and measure of all properties.

Cost Center 1 – Aerial Mapping

The last aerial mapping and the updating of GIS planimetric data was completed in FYE 2010. Regular updates were anticipated when the revaluation fund was established on a 5 year schedule. The supplemental imagery update was flown in April 2015 to coincide with the interim revaluation. The full imagery and planimetric updates will again coincide with the full measure and list revaluation and the cost is included in the FYE 2020 budget.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: FINANCE
FUNCTION: REVALUATION FUND 2120

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	40,260	182,200	218,200	502,025	502,025	502,025	502,025
Total Appropriation	\$40,260	\$182,200	\$218,200	\$502,025	\$502,025	\$502,025	\$502,025

COST CENTERS							

21200 PROPERTY REVALUATION	40,260	182,200	52,200	502,025	502,025	502,025	502,025
21201 AERIAL MAPPING	0	0	166,000	0	0	0	0
Total Cost Centers	\$40,260	\$182,200	\$218,200	\$502,025	\$502,025	\$502,025	\$502,025

FINANCING PLAN							

INTEREST INCOME	3,393	1,800	5,500	4,000	4,000	4,000	800
PAYMENTS FROM OTHER FUNDS	225,000	240,000	240,000	280,000	280,000	280,000	280,000
FUND BALANCE APPLIED	0	0	0	218,025	218,025	218,025	221,225
Total Financing Plan	\$228,393	\$241,800	\$245,500	\$502,025	\$502,025	\$502,025	\$502,025

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: FINANCE
FUNCTION: REVALUATION FUND 2120

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	963	2,000	2,000	1,830	1,830	1,830	1,830
5290 PROFESS/TECHNICAL SE	39,297	180,000	216,000	500,000	500,000	500,000	500,000
5300 MATERIALS & SUPPLIES	0	200	200	195	195	195	195
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Total Operating Expenses	\$40,260	\$182,200	\$218,200	\$502,025	\$502,025	\$502,025	\$502,025
GRAND TOTAL	\$40,260	\$182,200	\$218,200	\$502,025	\$502,025	\$502,025	\$502,025

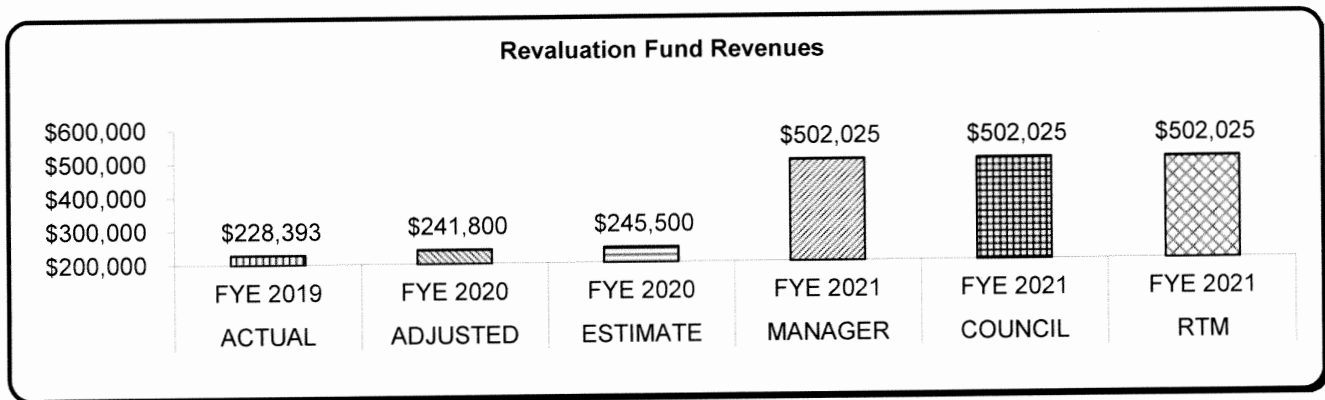
**TOWN OF GROTON, CT
FYE 2021 Adopted Budget**

REVALUATION FUND REVENUES: #2120

Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Payments From Other Funds - represents the amount that the General Fund will contribute to the operation of this fund for State mandated revaluations of real estate property and costs associated with updating the aerial maps.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021
4412 Interest Income	\$ 3,393	\$ 1,800	\$ 5,500	\$ 4,000	\$ 4,000	\$ 800
4766 Payments from Other Funds	\$ 225,000	\$ 240,000	\$ 240,000	\$ 280,000	\$ 280,000	\$ 280,000
4999 Fund Balance Applied	\$ 0	\$ 0	\$ 0	\$ 218,025	\$ 218,025	\$ 221,225
Total	\$ 228,393	\$ 241,800	\$ 245,500	\$ 502,025	\$ 502,025	\$ 502,025



Audit Fund Balance as of 6/30/2019	\$ 221,509
Estimated Fund Balance as of 6/30/20	\$ 248,809
Estimated Fund Balance as of 6/30/21	\$ 27,584
Fund Balance as a % of 2020 Expenditures	5.49%

PUBLIC SAFETY #1024

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$326,869 or 3.8%. Personnel Services are up \$306,330 and operating expenses are up \$20,539.

- The Town Manager's reduction to the level service budget request accounts for current vacancies and the time required for filling positions during the fiscal year.
- Personnel services have increased due to scheduled pay raises in collective bargaining agreements with the unions, attrition of full-time dispatch personnel and extended leave of police personnel.
- Operating expenses have increased due to expenses on professional services for equipment and maintenance associated with fire department radios.
- This budget includes an additional patrol officer position to serve as the SRO at the new middle school.
- Software maintenance has increased for law enforcement programs used regularly by the police department.
- Costs associated with new officer training at the Police Officer Standards and Training Council (POST-C) Academy have increased \$1,800 per recruit.
- In the Emergency Communications and Emergency Management area, efficiencies continue to be realized. However, we expect that attrition through retirements of existing staff will result in increased short term costs while new hires are on-boarded and trained.

Cost Center 0 – Leadership & General Support

The Police Department consists of the following components: Administration, Patrol, Detective, Special Services, Records, Training and Animal Control. The Administrative Division is responsible for the overall command and operational functions of the Police Department, including budget preparation, presentation and implementation.

Cost Center 1 – Training

The training of all officers as well as interaction with the youth of our community, and recording and licensing duties, are part of the overall function.

Cost Center 2 – Special Services Bureau

Special Services maintains a dual role in conducting investigations of sex crimes and child & elderly abuse, while also providing services to Groton's youth and schools through the School Resource Officers.

Cost Center 3 – Patrol

The Patrol Division is the largest single component of the Department. All personnel share in the responsibility of effective crime deterrence and prevention, response to critical incidents, emergencies and criminal acts, and providing for overall public safety. The Patrol Division is responsible for efforts in community-oriented policing.

Cost Center 4 – Assembly Safety

Police coverage for parades, Groton Community Events, and all other assembly gatherings where safety is a concern.

Cost Center 6 – Police Canine

Track suspects or missing persons, conduct area searches, building searches, drug searches, and article searches, provide police K9 back up and participate in community public relations events.

Cost Center 7 – Community Oriented Policing

Community Policing Program which is active in community outreach and education.

Cost Center 8 – Criminal Investigations/Evidence

The Detective Division is responsible for the initial and follow-up investigations of major crimes occurring in the Town of Groton in addition to follow-up of other cases that require additional investigation or expertise. Embedded within the Detective Division is the Narcotics Unit.

Cost Center 9 – Animal Control

The Animal Control Division is responsible for the operation and maintenance of the animal shelter, enforcing state statutes regarding animal control, investigating complaints of nuisance and damage caused by dogs for all of Groton, including the political subdivisions therein. Animal Control is also responsible for servicing complaints regarding all animals, pet adoption and community education.

Cost Center A – Major Crimes

Major criminal investigations for very serious cases that require intensive investigative time and effort, to include homicide or attempted homicide and other serious cases that are important to solve for public safety and security. There is no budgeted amount for this cost center because the frequency of these types of investigations cannot be predicted and the amount of hours expended varies depending upon specific circumstances.

Cost Center C – Emergency Communications

The Emergency Communications Center receives requests for assistance from the public through the 9-1-1 system and other means including non-emergency telephone lines and automatic alarms and dispatches Police, Fire and EMS units as appropriate.

Cost Center D – Emergency Management

Emergency Management is responsible for planning for, coordinating the response to and recovering from disasters and other emergencies. This requires extensive work with our partners in public safety, both within and outside of Groton.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: PUBLIC SAFETY
DEPARTMENT: POLICE
FUNCTION: PUBLIC SAFETY 1024

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	7,571,526	8,000,683	7,956,334	8,307,013	8,307,013	8,307,013	8,307,013
Operating Expenses	546,790	562,656	585,620	583,995	583,195	583,195	583,195

Total Appropriation	\$8,118,316	\$8,563,339	\$8,541,954	\$8,891,008	\$8,890,208	\$8,890,208	\$8,890,208

COST CENTERS							

10240 LEADERSHIP/GEN SUPPO	665,144	697,770	697,124	716,256	716,256	716,256	716,256
10241 TRAINING	230,848	212,563	156,696	213,732	213,732	213,732	213,732
10242 SPECIAL SERVICES BUR	393,906	477,385	477,405	484,153	484,153	484,153	484,153
10243 PATROL	4,965,549	4,897,786	5,003,661	5,088,544	5,088,544	5,088,544	5,088,544
10244 ASSEMBLY SAFETY	24,465	39,114	32,970	39,114	39,114	39,114	39,114
10246 POLICE CANINE	61,168	55,731	56,037	57,300	57,300	57,300	57,300
10247 COMM ORIENTED POLICI	287	77,656	80,724	82,259	82,259	82,259	82,259
10248 CRIMINAL INVEST/EVID	295,412	580,202	445,201	519,266	519,266	519,266	519,266
10249 ANIMAL CONTROL	127,093	158,827	149,291	161,575	161,575	161,575	161,575
1024B MAJOR EVENTS	8,398	0	0	0	0	0	0
1024C EMERGENCY COMMUNICAT	1,342,773	1,360,770	1,437,935	1,523,274	1,523,274	1,523,274	1,523,274
1024D EMERGENCY MANAGEMENT	3,273	5,535	4,910	5,535	4,735	4,735	4,735

Total Cost Centers	\$8,118,316	\$8,563,339	\$8,541,954	\$8,891,008	\$8,890,208	\$8,890,208	\$8,890,208

FINANCING PLAN							

OTHER LICENSES/PERMITS	8,545	6,500	7,400	9,100	9,100	9,100	10,550
COURT FINES	13,000	13,000	12,300	13,000	13,000	13,000	14,000
PARKING TICKETS	1,565	1,300	2,500	2,040	2,040	2,040	2,040
FEDERAL FUNDS	2,590	0	3,211	3,000	3,000	3,000	3,211
911 ENHANCEMENT	142,046	165,318	160,440	160,000	160,000	160,000	160,000
NUCLEAR SAFETY DRILL	50,948	38,000	68,434	50,000	50,000	50,000	50,000
EMERGENCY MGMTG (SLA)	19,846	20,150	19,600	19,000	19,000	19,000	19,000
ACCIDENT REPORTS	4,736	3,500	4,000	4,800	4,800	4,800	4,800
DISPATCH-PARAMEDIC SERV	2,000	2,000	2,000	3,000	3,000	3,000	3,000
N STONINGTON-DISPATCH	52,819	52,819	52,819	52,819	52,819	52,819	52,819
COORD MEDICAL EMERG DIREC	29,081	22,257	21,874	22,000	22,000	22,000	22,000
MISC-UNCLASSIFIED	1,116	0	8,870	200	200	200	200
ANIMAL CONTROL FEES	2,235	2,300	1,300	2,250	2,250	2,250	2,250
LEASE FEES	34,159	33,950	33,950	33,950	33,950	33,950	33,950
PAYMENTS FROM OTHER FUNDS	26,779	23,284	23,284	0	0	0	0
GENERAL FUND	7,726,851	8,178,961	8,119,972	8,515,849	8,515,049	8,515,049	8,512,388

Total Financing Plan	\$8,118,316	\$8,563,339	\$8,541,954	\$8,891,008	\$8,890,208	\$8,890,208	\$8,890,208

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: PUBLIC SAFETY
DEPARTMENT: POLICE
FUNCTION: PUBLIC SAFETY 1024

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	5,721,546	6,531,897	6,422,063	6,765,627	6,765,627	6,765,627	6,765,627
5102 PART TIME PERSONNEL	54,052	51,824	60,800	73,194	73,194	73,194	73,194
5104 OVERTIME PAY	751,498	623,660	706,800	725,831	725,831	725,831	725,831
5105 LONGEVITY PAY	34,185	35,540	34,565	36,875	36,875	36,875	36,875
5106 COLLEGE INCENTIVE PA	94,326	113,099	107,815	113,119	113,119	113,119	113,119
5107 SHIFT REPLACEMENT OT	399,756	340,618	373,968	347,430	347,430	347,430	347,430
5109 SALARY ADJUSTMENTS	53,881	(150,000)	(124,903)	(100,000)	(100,000)	(100,000)	(100,000)
5111 PREMIUM PAY/OUT OF C	96,184	93,417	94,078	100,145	100,145	100,145	100,145
5112 SICK INCENTIVE	51,400	48,026	48,386	56,501	56,501	56,501	56,501
5115 SHIFT PREMIUM	66,786	78,352	71,444	78,352	78,352	78,352	78,352
5116 WAGE CONTINUATION	40,107	0	0	0	0	0	0
5117 ALLOWANCES	24,536	25,900	24,398	26,400	26,400	26,400	26,400
5119 SALARY REIMBURSEMENT	0	0	(59,250)	(135,000)	(135,000)	(135,000)	(135,000)
5151 SOCIAL SECURITY	183,269	208,350	196,170	218,539	218,539	218,539	218,539

Total Personnel Services	\$7,571,526	\$8,000,683	\$7,956,334	\$8,307,013	\$8,307,013	\$8,307,013	\$8,307,013

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	10,958	10,100	8,578	10,950	10,950	10,950	10,950
5210 PROFESS DEVELOP/TRAI	67,889	60,356	62,570	66,687	66,687	66,687	66,687
5220 UTILITIES/FUEL/MILEA	97,013	109,395	114,022	155,014	155,014	155,014	155,014
5230 PYMNTS/CONTRIBUTIONS	500	0	0	0	0	0	0
5260 REPAIRS & MAINT-FAC/	110,711	109,464	157,037	153,868	153,868	153,868	153,868
5261 SOFTWARE MAINT FEES	4,869	5,250	10,165	13,200	12,400	12,400	12,400
5281 OCCUPATIONAL HEALTH	5,733	4,300	5,480	7,035	7,035	7,035	7,035
5290 PROFESS/TECHNICAL SE	92,626	144,394	104,191	52,361	52,361	52,361	52,361
5300 MATERIALS & SUPPLIES	127,042	116,397	120,477	121,880	121,880	121,880	121,880
5310 VEHICLE OPER/MAINT	363	3,000	3,100	3,000	3,000	3,000	3,000
5400 EQUIP/MACHINRY& FURN	11,054	0	0	0	0	0	0
5410 COMPUTER EQUIPMENT	18,032	0	0	0	0	0	0

Total Operating Expenses	\$546,790	\$562,656	\$585,620	\$583,995	\$583,195	\$583,195	\$583,195

GRAND TOTAL	\$8,118,316	\$8,563,339	\$8,541,954	\$8,891,008	\$8,890,208	\$8,890,208	\$8,890,208

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: PUBLIC SAFETY
DEPARTMENT: POLICE
FUNCTION: PUBLIC SAFETY 1024

	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FULL TIME EMPLOYEE (FTE) ANALYSIS						

CHIEF OF POLICE	1.00	1.00	1.00	1.00	1.00	1.00
DEPUTY CHIEF	1.00	1.00	1.00	1.00	1.00	1.00
POLICE CAPTAIN	1.00	1.00	1.00	1.00	1.00	1.00
POLICE LIEUTENANT	4.00	5.00	5.00	5.00	5.00	5.00
DETECTIVE LIEUTENANT	1.00	0.00	0.00	0.00	0.00	0.00
PATROL SERGEANT	9.00	9.00	9.00	9.00	9.00	9.00
TELECOMMUNICATOR III	11.00	11.00	11.00	11.00	11.00	11.00
TELECOMMUNICATOR IV	2.00	2.00	2.00	2.00	2.00	2.00
PATROL OFFICER	42.00	42.00	44.00	44.00	44.00	44.00
DETECTIVE	4.00	4.00	4.00	4.00	4.00	4.00
INVESTIGATOR	4.00	4.00	4.00	4.00	4.00	4.00
ANIMAL CONTROL OFFICER	1.00	1.00	1.00	1.00	1.00	1.00
ASST. ANIMAL CONTROL OFCR	1.00	1.00	1.00	1.00	1.00	1.00
EXECUTIVE ASST POLICE	0.00	1.00	1.00	1.00	1.00	1.00
POLICE SUPPORT SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (40)	2.00	2.00	2.00	2.00	2.00	2.00
OFFICE ASST. III (40)	1.00	0.00	0.00	0.00	0.00	0.00

Total FTE Personnel	86.00	86.00	88.00	88.00	88.00	88.00

FTE SALARIES & WAGES						

CHIEF OF POLICE	138,307	138,411	141,180	141,180	141,180	141,180
DEPUTY CHIEF	113,661	113,746	116,021	116,021	116,021	116,021
POLICE CAPTAIN	111,561	111,645	113,878	113,878	113,878	113,878
POLICE LIEUTENANT	379,592	473,684	486,884	486,884	486,884	486,884
DETECTIVE LIEUTENANT	95,948	0	0	0	0	0
PATROL SERGEANT	798,748	788,512	807,598	807,598	807,598	807,598
TELECOMMUNICATOR III	696,355	663,888	709,848	709,848	709,848	709,848
TELECOMMUNICATOR IV	141,788	141,232	144,057	144,057	144,057	144,057
PATROL OFFICER	3,066,875	3,018,434	3,209,193	3,209,193	3,209,193	3,209,193
DETECTIVE	292,372	277,776	321,824	321,824	321,824	321,824
INVESTIGATOR	328,361	327,064	333,606	333,606	333,606	333,606
ANIMAL CONTROL OFFICER	66,482	66,304	70,335	70,335	70,335	70,335
ASST. ANIMAL CONTROL OFCR	62,590	60,156	63,814	63,814	63,814	63,814
EXECUTIVE ASST POLICE	0	63,936	65,215	65,215	65,215	65,215
POLICE SUPPORT SPECIALIST	63,048	63,048	64,309	64,309	64,309	64,309
OFFICE ASSISTANT II (40)	114,874	114,225	117,864	117,864	117,864	117,864
OFFICE ASST. III (40)	61,337	0	0	0	0	0

Total FTE Salaries & Wages	\$6,531,898	\$6,422,064	\$6,765,627	\$6,765,627	\$6,765,627	\$6,765,627

PUBLIC WORKS #1035

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is \$106,878 or 1.7%. Personnel Services are up \$12,795 and operating expenses are down \$119,673.

Personnel Service Highlights:

There are no changes in personnel proposed.

\$20,000 decrease in overtime based on historical data from previous years snow callouts. This decrease offsets the contractual salary increases reflecting the small increase in the personnel budget.

Operational Highlights:

\$21,692 decrease in utility billing in the Groton Utilities service area for streetlights. The streetlights have all been replaced with new energy efficient LED lights.

\$45,298 decrease in the payment to Eversource for LED streetlights for payoff of the loan.

\$7,324 decrease as a result of the herbicide spraying program elimination.

\$30,000 increase to roadside maintenance to truly reflect the increased efforts needed for street tree trimming/removal and replanting.

\$44,852 decrease in repairs and maintenance of Town facilities. There was a major overhaul of the Police Station chiller unit completed in FYE 20 for \$40,000. Also we are realizing a \$5,350 savings from elimination of cathodic protection testing and repairs to the fleet refueling facility that was recently replaced.

\$66,700 decrease for MS4 consultant services done in FYE 20.

\$42,510 increase in custodial services for the Groton Community Center. With the increased use of this facility, Parks and Recreation has requested a level of cleaning equal to other highly used public facilities.

\$18,000 decrease in computer equipment costs based on an upgrade to the Town's DDC system completed in FYE 20.

Cost Center 0 – Leadership & General Support

Provides efficient support to all operating divisions of the Public Works Department by providing oversight and direction to staff, setting and enforcing policies, managing human resource matters, staff development and training, budget development and control, and fiscal management to ensure services are being provided effectively and efficiently. Provides public outreach and interactions with citizens.

As the fiscal arm of the Department, develops information/clarification on our submitted budget and 4th quarter transfers/supplemental appropriation requests and consults with Purchasing Agent to ensure compliance with Town purchasing procedures.

Cost Center 1 – Engineering

Engineering ensures citizen safety and high quality of life by providing properly designed, constructed and inspected public facilities and right-of-way infrastructure. It also supports other Town departments when undertaking capital improvement projects and site plan reviews.

Cost Center 2 – Public Buildings

This Division provides ongoing maintenance, repair and custodial services for over thirty-nine (39) Town-owned buildings and structures, allowing Town employees, Groton residents, and the general public to have access to clean and safe public buildings. The Division ensures the efficient operation of facilities, provides after-hour emergency support, and supports building automation and utility management.

Cost Center 4 – Stormwater MS4

Under this cost center are included all activities associated with the State mandated stormwater permit requirements. Activities such as catch basin cleaning, street sweeping and the water quality testing program are included. Identifying the true cost of this expanded unfunded State mandated program will better identify the impacts to the Department and the required funding of these activities in order stay compliant with the permit.

Cost Center 5 – Roads & Streets

This Division is dedicated to enhancing the citizen's quality of life by maintaining, repairing and replacing streets and other related infrastructure. The Division is responsible for the installation, maintenance, repair and revitalization of streets, bridges, retaining walls, guardrails, tree trimming and mowing within the right-of-way, traffic signs and markings, traffic signals, graffiti removal, street sweeping and snow removal from streets within the Town's jurisdiction.

Cost Center 6 – Snow & Ice Control

- Provides services to 96 centerline miles of road and three schools (Cutler, Fitch High School, and Kolnaski)
- Will be adding the new Middle School in winter 2020/21
- Clears parking lots totaling 1,564,176 square feet or 36 acres of paved surface
- Provides materials and overtime for Parks Maintenance personnel to clear walks around town facilities

Cost Center 7 – Street Lighting

The Town owns all of the streetlights in the Eversource area of service. In this service area, the Department is responsible not only for the electricity, but also for the maintenance of the streetlights. All of the streetlights in the Eversource area have been converted to LED lights. In the Groton Utilities service area, the utility owns the streetlights and is responsible for the maintenance of the recently converted LED streetlights. Thus, the rate charged by Groton Utilities includes electricity, maintenance and capital depreciation.

Cost Center 8 – Post Closure Maintenance

The closure and post-closure care requirements for municipal solid waste landfills (MSWLFs) establish the minimum requirements with which MSWLF owner/operators must comply once the landfill stops receiving waste and begins closure. Owner/operators also are required to continue monitoring and maintaining the landfill once it is closed to protect against the release of hazardous constituents to the environment.

Groton has 76 acres at two sites that contain three separate landfills. Welles Road contains bulky (construction) waste while Flanders Road has both a bulky waste and a municipal waste landfill.

Cost Center 9 – Residential Transfer Station

The Flanders Road site is comprised of about 167 acres of which about six acres are allocated for the Transfer Station.

The Transfer Station site is designed to maintain a smooth traffic flow pattern, increase the sorting area for bulky wastes, and allow better sorting of additional wastes. Brush and yard waste, leaves, appliances and scrap metal are separated in the outdoor materials storage area. The site includes a two-story office building with the bottom floor used for consumer electronics and fluorescent light bulb collection and storage, a building for waste oil, oil filter, and antifreeze, and a material storage area.

Cost Center A – Fleet Maintenance

The Fleet staff makes repairs to all Town owned light vehicles, heavy equipment and construction equipment, including Police vehicles, so that staff can operate programs and provide services at a level of optimum effectiveness and efficiency. The division also maintains vehicles from the Board of Education.

The staff in this division delivers vehicle management services to Town of Groton vehicles and equipment units. It also provides fuel management and enforcement of vehicle rules and regulations.

Cost Center B – Vacated School Structures

This cost center programs funds to provide for bare minimum operations of facilities (Groton Heights, Colonel Ledyard, and William Seely) that are turned over to the Town from the Board of Education.

Cost Center C – Utilities

Provides funds for utilities (sewer, water, electricity, propane, natural gas and heating oil) for all general government facilities and parks and recreational areas, excluding the Golf Course and Water Pollution Control Facility.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: PUBLIC WORKS
DEPARTMENT: PUBLIC WORKS
FUNCTION: PUBLIC WORKS 1035

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	3,237,413	3,439,382	3,352,846	3,452,177	3,452,177	3,452,177	3,452,177
Operating Expenses	2,424,057	2,670,595	2,718,944	2,550,922	2,550,922	2,550,922	2,550,922

Total Appropriation	\$5,661,470	\$6,109,977	\$6,071,790	\$6,003,099	\$6,003,099	\$6,003,099	\$6,003,099

COST CENTERS							

10350 LEADERSHIP/GEN SUPPT	412,782	456,071	510,734	453,898	453,898	453,898	453,898
10351 ENGINEERING	427,168	448,590	435,754	467,709	467,709	467,709	467,709
10352 PUBLIC BUILDINGS	1,185,238	1,266,114	1,291,225	1,266,117	1,266,117	1,266,117	1,266,117
10354 STORMWATER MS4	145,331	286,378	272,893	223,589	223,589	223,589	223,589
10355 ROADS & STREETS	1,410,530	1,386,237	1,385,418	1,426,116	1,426,116	1,426,116	1,426,116
10356 SNOW/ICE CONTROL	266,104	306,334	264,677	275,102	275,102	275,102	275,102
10357 STREET LIGHTING	335,666	372,700	375,964	307,975	307,975	307,975	307,975
10358 POST CLOSURE MAINTEN	32,756	38,298	34,900	35,523	35,523	35,523	35,523
10359 RESIDENTIAL TRANSFER	266,675	296,471	264,290	288,508	288,508	288,508	288,508
1035A FLEET MAINTENANCE	481,862	483,488	470,869	480,589	480,589	480,589	480,589
1035B VACATED SCHOOL STRUC	14,225	6,625	11,625	10,925	10,925	10,925	10,925
1035C UTILITIES	683,133	762,671	753,441	767,048	767,048	767,048	767,048

Total Cost Centers	\$5,661,470	\$6,109,977	\$6,071,790	\$6,003,099	\$6,003,099	\$6,003,099	\$6,003,099

FINANCING PLAN							

MUNICIPAL PROJECT GRANT	1,242,507	1,240,819	1,819,768	1,819,768	1,819,768	1,819,768	1,819,768
HIGHWAY ILLUMINATION	0	470	470	470	470	470	470
TOWN HIGHWAY AID	375,122	375,122	373,106	373,106	373,106	373,106	373,106
SNOW/ICE CONTROL SVCS	35,669	20,000	13,299	20,000	20,000	20,000	20,000
SALE OF FIXED ASSETS	456	0	0	0	0	0	0
MISC-UNCLASSIFIED	11,648	0	4,609	0	0	0	0
DISPOSAL FEES	218,091	170,050	208,000	209,558	209,558	209,558	209,558
LEASE FEES	152,038	146,073	155,503	0	0	0	157,978
GENERAL FUND	3,625,939	4,157,443	3,497,035	3,580,197	3,580,197	3,580,197	3,422,219

Total Financing Plan	\$5,661,470	\$6,109,977	\$6,071,790	\$6,003,099	\$6,003,099	\$6,003,099	\$6,003,099

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: PUBLIC WORKS
DEPARTMENT: PUBLIC WORKS
FUNCTION: PUBLIC WORKS 1035

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	2,784,612	3,020,426	2,911,302	3,056,792	3,056,792	3,056,792	3,056,792
5104 OVERTIME PAY	166,176	204,878	159,725	184,444	184,444	184,444	184,444
5105 LONGEVITY PAY	17,745	17,125	16,480	17,050	17,050	17,050	17,050
5109 SALARY ADJUSTMENTS	2,006	0	80,533	0	0	0	0
5111 PREMIUM PAY/OUT OF C	28,580	27,649	28,756	28,877	28,877	28,877	28,877
5112 SICK INCENTIVE	3,138	3,945	3,145	2,205	2,205	2,205	2,205
5116 WAGE CONTINUATION	6,033	0	0	0	0	0	0
5117 ALLOWANCES	10,632	12,440	11,008	11,694	11,694	11,694	11,694
5119 SALARY REIMBURSEMENT	0	(97,875)	(97,875)	(99,832)	(99,832)	(99,832)	(99,832)
5151 SOCIAL SECURITY	218,491	250,794	239,772	250,947	250,947	250,947	250,947

Total Personnel Services	\$3,237,413	\$3,439,382	\$3,352,846	\$3,452,177	\$3,452,177	\$3,452,177	\$3,452,177

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	4,489	8,295	9,325	7,376	7,376	7,376	7,376
5210 PROFESS DEVELOP/TRAI	9,337	17,922	17,572	17,263	17,263	17,263	17,263
5220 UTILITIES/FUEL/MILEA	1,075,734	1,188,879	1,193,533	1,138,085	1,138,085	1,138,085	1,138,085
5230 PYMNTS/CONTRIBUTIONS	1,918	7,998	7,560	7,758	7,758	7,758	7,758
5260 REPAIRS & MAINT-FAC/	175,577	260,413	268,465	215,561	215,561	215,561	215,561
5261 SOFTWARE MAINT FEES	5,337	9,580	9,030	12,030	12,030	12,030	12,030
5281 OCCUPATIONAL HEALTH	48,886	85,278	80,530	85,432	85,432	85,432	85,432
5290 PROFESS/TECHNICAL SE	633,914	735,371	755,102	751,072	751,072	751,072	751,072
5300 MATERIALS & SUPPLIES	365,520	296,213	288,132	299,595	299,595	299,595	299,595
5310 VEHICLE OPER/MAINT	119	0	0	0	0	0	0
5400 EQUIP/MACHINRY& FURN	87,419	40,046	66,695	15,750	15,750	15,750	15,750
5410 COMPUTER EQUIPMENT	15,807	20,600	23,000	1,000	1,000	1,000	1,000

Total Operating Expenses	\$2,424,057	\$2,670,595	\$2,718,944	\$2,550,922	\$2,550,922	\$2,550,922	\$2,550,922

GRAND TOTAL	\$5,661,470	\$6,109,977	\$6,071,790	\$6,003,099	\$6,003,099	\$6,003,099	\$6,003,099

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: PUBLIC WORKS
DEPARTMENT: PUBLIC WORKS
FUNCTION: PUBLIC WORKS 1035

	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR OF PUBLIC WORKS	0.75	0.75	0.75	0.75	0.75	0.75
SUPER TECHNICAL SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
SUSTAINABILITY PROJ/MANAG	1.00	1.00	1.00	1.00	1.00	1.00
SUPERVISOR, ADMIN PW	1.00	1.00	1.00	1.00	1.00	1.00
CIVIL ENGINEER PE	1.75	1.75	1.75	1.75	1.75	1.75
PROJECT MGMT SPECIALIST	2.00	2.00	2.00	2.00	2.00	2.00
ENGINEERING TECH II	1.00	1.00	1.00	1.00	1.00	1.00
INSPECTOR I	1.00	1.00	1.00	1.00	1.00	1.00
MATERIAL CONTROL SPEC	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST I 35 HRS	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST II 40 HRS	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	0.50	0.50	0.50	0.50	0.50	0.50
PUBLIC BLDG & FLEET SUPV	1.00	1.00	1.00	1.00	1.00	1.00
FOREMAN	3.00	2.00	2.00	2.00	2.00	2.00
PUBLIC WORKS SUPER R&S	1.00	1.00	1.00	1.00	1.00	1.00
TRANSF STATION WORKING LD	0.00	1.00	1.00	1.00	1.00	1.00
FLOOR LEADER	1.00	1.00	1.00	1.00	1.00	1.00
CHIEF EQUIPMENT MECHANIC	3.00	3.00	3.00	3.00	3.00	3.00
SKILLED BUILDING TECH	2.00	2.00	2.00	2.00	2.00	2.00
HEAVY EQUIP OPERATOR	3.00	3.00	3.00	3.00	3.00	3.00
MAINTENANCE WORKER	2.00	2.00	2.00	2.00	2.00	2.00
MAINTAINER	1.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT OPERATOR	14.00	15.00	15.00	15.00	15.00	15.00

Total FTE Personnel	44.00	44.00	44.00	44.00	44.00	44.00

FTE SALARIES & WAGES						

DIRECTOR OF PUBLIC WORKS	92,288	89,747	89,315	89,315	89,315	89,315
SUPER TECHNICAL SERVICES	101,065	86,242	103,046	103,046	103,046	103,046
SUSTAINABILITY PROJ/MANAG	90,919	90,919	92,737	92,737	92,737	92,737
SUPERVISOR, ADMIN PW	73,866	74,597	76,089	76,089	76,089	76,089
CIVIL ENGINEER PE	153,694	152,651	156,936	156,936	156,936	156,936
PROJECT MGMT SPECIALIST	128,893	128,792	132,595	132,595	132,595	132,595
ENGINEERING TECH II	69,231	68,975	71,762	71,762	71,762	71,762
INSPECTOR I	64,799	47,375	64,018	64,018	64,018	64,018
MATERIAL CONTROL SPEC	63,817	63,573	64,845	64,845	64,845	64,845
FINANCIAL ASST I 35 HRS	51,576	44,896	46,710	46,710	46,710	46,710
FINANCIAL ASST II 40 HRS	63,817	63,573	64,845	64,845	64,845	64,845
OFFICE ASSISTANT II (35)	25,641	25,543	26,203	26,203	26,203	26,203
PUBLIC BLDG & FLEET SUPV	93,437	93,437	95,306	95,306	95,306	95,306
FOREMAN	215,116	158,504	147,583	147,583	147,583	147,583
PUBLIC WORKS SUPER R&S	89,808	89,808	91,604	91,604	91,604	91,604
TRANSF STATION WORKING LD	0	30,920	63,228	63,228	63,228	63,228
FLOOR LEADER	80,151	79,845	81,442	81,442	81,442	81,442
CHIEF EQUIPMENT MECHANIC	218,944	218,059	225,041	225,041	225,041	225,041
SKILLED BUILDING TECH	130,564	130,249	135,272	135,272	135,272	135,272
HEAVY EQUIP OPERATOR	200,560	201,090	205,112	205,112	205,112	205,112
MAINTENANCE WORKER	126,607	126,515	129,045	129,045	129,045	129,045
MAINTAINER	48,564	12,877	0	0	0	0
EQUIPMENT OPERATOR	837,071	833,113	894,057	894,057	894,057	894,057

Total FTE Salaries & Wages	\$3,020,426	\$2,911,302	\$3,056,792	\$3,056,792	\$3,056,792	\$3,056,792

SEWER OPERATING #2020

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$1,472,811 or 23.7%. Personnel Services are up \$161,335 and operating expenses are up \$1,311,476.

The overall increase is primarily related to the increase in Capital Improvement Program construction spending requests. The FYE 21 CIP program consists of a funding request (\$1,300,000) for replacement of major mechanical and electrical components and a failed underground fuel storage tank at the Goss Cove Pump Station. This pump station primarily serves the Subase and the Bailey Hill section of Town. Personnel Services costs do not include any new personnel. These costs are higher in response to predominantly contractual salary and benefit cost increases.

At their February 11, 2020 meeting, the Water Pollution Control Authority approved the expenditure side of the budget and discussed using available fund balance as well as a rate increase of 4.55% which would change the fixed residential rate from \$33 to \$34.50 per month and the metered/commercial rate from \$5.26 per one hundred cubic feet to \$5.50 per one hundred cubic feet of water used. At its June meeting the Authority approved these rates for FYE 2021.

Cost Center 0 – Leadership & General Support

Responsible for ensuring compliance with State & Federal Permits and directing the 24-hour/365 days per year operation of the 7.5 million gallons per day treatment plant and its associated 22 pump stations and 136+ miles of collection system piping.

Cost Center 2 – Renewal & Replacement

Properly fund the replacement of existing equipment and collection system components. The WPCD has developed a ten-year capital improvement program to address the issues related to aging infrastructure and equipment and obsolescence.

Cost Center 3 – Waste Water Treatment

Operation and maintenance of the facilities, systems and equipment present at the waste water treatment plant. Management of the waste water treatment process from receipt of untreated influent through discharge of permit compliant, treated effluent and sludge disposal.

Cost Center 4 – Waste Water Collection

Operation and maintenance of the facilities, systems and equipment associated with the collection system piping and pump stations. Locate and repair clogs and broken piping. Manage nuisance odors and hydrogen sulfide present in the system. Clean, inspect, maintain and repair manholes and piping. Funds are included to procure new equipment to improve inspection, maintenance and repair of the collection system to ensure compliance with Environmental Protection Agency Capacity, Management, Operations and Maintenance (CMOM) requirements for waste water collection systems.

Cost Center 5 – Debt Service

Provides for repayment of principal and interest associated with the cost of the Fort Hill Homes rehabilitation project. Decreasing payments will continue annually until final payment is made in FYE 2029.

TOWN OF GROTON FYE 2021 Sewer Operating Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/19	FYE 2020 Principal Payment	FYE 2020 Interest Payment	FYE 2021 Principal Payment	FYE 2021 Interest Payment
2029	2,710,000.00	12/13/2011	18	Fort Hill Homes (refunding)	1,695,000.00	190,000.00	48,400.00	190,000.00	44,362.50
2028	2,020,000.00	3/12/2013	16	Fort Hill Homes (refunding)	1,375,000.00	160,000.00	36,987.50	160,000.00	32,187.50
				Totals	3,070,000.00	350,000.00	85,387.50	350,000.00	76,550.00

Debt Service Payment FYE 2021 through FYE 2029 Fort Hill Homes Sewer Rehab

Function #20205-Sewer Operating			
FYE	Principal	Interest	FYE Total
2021	350,000.00	76,550.00	426,550.00
2022	340,000.00	67,375.00	407,375.00
2023	335,000.00	57,712.50	392,712.50
2024	325,000.00	48,000.00	373,000.00
2025	325,000.00	38,631.25	363,631.25
2026	320,000.00	28,912.50	348,912.50
2027	310,000.00	18,993.75	328,993.75
2028	305,000.00	9,118.75	314,118.75
2029	110,000.00	2,062.50	112,062.50

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PUBLIC WORKS
FUNCTION: SEWER OPERATING 2020

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	2,264,116	2,350,939	2,332,010	2,512,274	2,512,274	2,512,274	2,512,274
Operating Expenses	4,114,670	3,866,611	3,860,195	5,177,779	5,178,087	5,178,087	5,178,087

Total Appropriation	\$6,378,786	\$6,217,550	\$6,192,205	\$7,690,053	\$7,690,361	\$7,690,361	\$7,690,361

COST CENTERS							

20200 LEADERSHIP/GEN SUPPT	994,694	961,993	946,856	1,107,543	1,107,851	1,107,851	1,107,851
20202 RENEWAL & REPLACEMEN	1,132,262	596,942	548,442	1,705,385	1,705,385	1,705,385	1,705,385
20203 WASTE WATER TREATMEN	2,285,555	2,460,387	2,500,023	2,588,853	2,588,853	2,588,853	2,588,853
20204 WASTE WATER COLLECTI	1,517,237	1,762,840	1,761,496	1,861,722	1,861,722	1,861,722	1,861,722
20205 DEBT SERVICE	449,038	435,388	435,388	426,550	426,550	426,550	426,550

Total Cost Centers	\$6,378,786	\$6,217,550	\$6,192,205	\$7,690,053	\$7,690,361	\$7,690,361	\$7,690,361

FINANCING PLAN							

INTEREST INCOME	11,856	4,000	24,000	5,000	5,000	5,000	1,000
MISC-UNCLASSIFIED	3,209	5,648	5,648	0	0	0	0
SEWER USE CHARGES	6,530,281	6,448,099	6,841,075	6,879,819	6,879,819	6,879,819	6,879,819
PAYMENTS FROM OTHER FUNDS	86,693	86,963	97,882	71,645	71,645	71,645	71,645
FUND BALANCE APPLIED	0	0	0	733,589	733,897	733,897	737,897

Total Financing Plan	\$6,632,039	\$6,544,710	\$6,968,605	\$7,690,053	\$7,690,361	\$7,690,361	\$7,690,361

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PUBLIC WORKS
FUNCTION: SEWER OPERATING 2020

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,261,524	1,358,319	1,338,864	1,370,541	1,370,541	1,370,541	1,370,541
5102 PART TIME PERSONNEL	5,250	5,600	0	0	0	0	0
5104 OVERTIME PAY	145,374	156,956	152,858	155,708	155,708	155,708	155,708
5105 LONGEVITY PAY	6,140	6,220	6,220	4,980	4,980	4,980	4,980
5109 SALARY ADJUSTMENTS	14,899	0	22,632	0	0	0	0
5111 PREMIUM PAY/OUT OF C	15,086	15,530	8,587	8,802	8,802	8,802	8,802
5112 SICK INCENTIVE	1,598	2,995	0	1,586	1,586	1,586	1,586
5117 ALLOWANCES	1,600	3,100	2,600	3,100	3,100	3,100	3,100
5151 SOCIAL SECURITY	106,780	104,817	102,847	117,480	117,480	117,480	117,480
5152 RETIREMENT	151,761	163,988	163,988	185,719	185,719	185,719	185,719
5153 HEALTH INSURANCE	426,927	450,561	450,561	513,939	513,939	513,939	513,939
5155 WORKER'S COMP	41,263	43,940	43,940	44,099	44,099	44,099	44,099
5158 LIFE INSURANCE	1,375	1,364	1,364	1,364	1,364	1,364	1,364
5170 OTHER POSTEMPLOY BEN	84,539	37,549	37,549	104,956	104,956	104,956	104,956

Total Personnel Services	\$2,264,116	\$2,350,939	\$2,332,010	\$2,512,274	\$2,512,274	\$2,512,274	\$2,512,274

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	1,026	1,725	1,625	1,625	1,625	1,625	1,625
5210 PROFESS DEVELOP/TRAI	9,997	16,878	13,730	19,310	19,310	19,310	19,310
5220 UTILITIES/FUEL/MILEA	703,443	741,967	776,041	778,541	778,541	778,541	778,541
5230 PYMNTS/CONTRIBUTIONS	498,070	452,784	409,964	527,883	528,191	528,191	528,191
5260 REPAIRS & MAINT-FAC/	112,843	267,918	284,490	308,050	308,050	308,050	308,050
5261 SOFTWARE MAINT FEES	18,799	20,277	20,277	18,682	18,682	18,682	18,682
5280 INSURANCE/RISK MGMT	61,039	66,068	66,068	66,068	66,068	66,068	66,068
5281 OCCUPATIONAL HEALTH	16,215	26,473	27,484	27,740	27,740	27,740	27,740
5290 PROFESS/TECHNICAL SE	722,893	797,588	800,512	778,595	778,595	778,595	778,595
5300 MATERIALS & SUPPLIES	320,192	388,545	409,991	454,062	454,062	454,062	454,062
5316 VEHICLE MAINT FEE	18,500	16,150	16,150	16,150	16,150	16,150	16,150
5317 VEHICLE FUEL	12,500	14,615	17,663	14,786	14,786	14,786	14,786
5318 COMPUTER REPLMNT FEE	2,020	1,770	1,770	1,740	1,740	1,740	1,740
5400 EQUIP/MACHINRY& FURN	36,335	227,465	239,042	242,997	242,997	242,997	242,997
5410 COMPUTER EQUIPMENT	0	2,000	2,000	2,000	2,000	2,000	2,000
5420 VEHICLES	400,760	51,000	0	18,000	18,000	18,000	18,000
5450 DEBT SERVICE	449,038	435,388	435,388	426,550	426,550	426,550	426,550
5460 RESERVE FUND/EQUIPME	731,000	338,000	338,000	1,475,000	1,475,000	1,475,000	1,475,000

Total Operating Expenses	\$4,114,670	\$3,866,611	\$3,860,195	\$5,177,779	\$5,178,087	\$5,178,087	\$5,178,087

GRAND TOTAL	\$6,378,786	\$6,217,550	\$6,192,205	\$7,690,053	\$7,690,361	\$7,690,361	\$7,690,361

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PUBLIC WORKS
FUNCTION: SEWER OPERATING 2020

	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR OF PUBLIC WORKS	0.25	0.25	0.25	0.25	0.25	0.25
ASSIST DIR PUBLIC WORKS	1.00	1.00	1.00	1.00	1.00	1.00
CIVIL ENGINEER PE	0.25	0.25	0.25	0.25	0.25	0.25
PROCURE & LOGISTICS ASST	1.00	1.00	1.00	1.00	1.00	1.00
LABORATORY TECH	1.00	1.00	1.00	1.00	1.00	1.00
WPCF TECHNICIAN	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	0.50	0.50	0.50	0.50	0.50	0.50
FACILITIES & MAINT SUPV	1.00	1.00	1.00	1.00	1.00	1.00
OPERATIONS SUPER WPCD	1.00	1.00	1.00	1.00	1.00	1.00
OPERATOR WPCD	4.00	4.00	4.00	4.00	4.00	4.00
MECHANIC WPCD	3.00	3.00	3.00	3.00	3.00	3.00
SHIFT OPERATOR	1.00	1.00	1.00	1.00	1.00	1.00
CHIEF MECHANIC	1.00	1.00	1.00	1.00	1.00	1.00
MAINTAINER	1.00	1.00	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR	1.00	1.00	1.00	1.00	1.00	1.00
MECH/OPERATOR TRAINEE	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	19.00	19.00	19.00	19.00	19.00	19.00
FTE SALARIES & WAGES						

DIRECTOR OF PUBLIC WORKS	30,763	29,916	29,772	29,772	29,772	29,772
ASSIST DIR PUBLIC WORKS	96,981	96,981	90,000	90,000	90,000	90,000
CIVIL ENGINEER PE	20,480	20,132	20,945	20,945	20,945	20,945
PROCURE & LOGISTICS ASST	57,787	60,531	62,977	62,977	62,977	62,977
LABORATORY TECH	71,000	70,721	72,135	72,135	72,135	72,135
WPCF TECHNICIAN	69,231	68,502	71,269	71,269	71,269	71,269
OFFICE ASSISTANT II (35)	25,641	25,543	26,203	26,203	26,203	26,203
FACILITIES & MAINT SUPV	81,377	81,377	83,005	83,005	83,005	83,005
OPERATIONS SUPER WPCD	97,291	98,338	100,305	100,305	100,305	100,305
OPERATOR WPCD	278,647	277,524	285,742	285,742	285,742	285,742
MECHANIC WPCD	213,039	196,937	203,118	203,118	203,118	203,118
SHIFT OPERATOR	80,151	80,151	81,754	81,754	81,754	81,754
CHIEF MECHANIC	73,822	73,821	75,298	75,298	75,298	75,298
MAINTAINER	51,783	51,385	54,509	54,509	54,509	54,509
EQUIPMENT OPERATOR	55,433	55,111	58,462	58,462	58,462	58,462
MECH/OPERATOR TRAINEE	54,894	51,893	55,048	55,048	55,048	55,048

Total FTE Salaries & Wages	\$1,358,320	\$1,338,863	\$1,370,541	\$1,370,541	\$1,370,541	\$1,370,541

**TOWN OF GROTON, CT
FYE 2021 Adopted Budget**

SEWER OPERATING FUND REVENUES: #2020

Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Sewer Use Charges - users of the sanitary sewer services are assessed a sewer use charge.

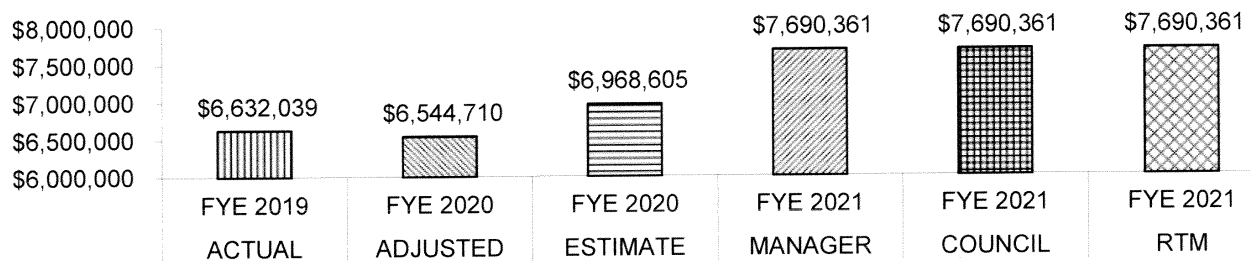
At their February 11, 2020 meeting, the Water Pollution Control Authority approved the expenditure side of the budget and discussed using available fund balance as well as a rate increase of 4.55% which would change the fixed residential rate from \$33 to \$34.50 per month and the metered/commercial rate from \$5.26 per one hundred cubic feet to \$5.50 per one hundred cubic feet of water used.

Payments From Other Funds - represents the amount of unexpended funds contributed to the Fleet Fund for vehicle purchases that will be returned to the Sewer Operating Fund over a 5 year period. Vehicles are now budgeted in the Sewer fund.

Fund Balance Applied - represents that amount of unassigned Fund Balance in the Sewer Operating Fund to be used to fund the budget for the next fiscal year.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021
4412 Interest Income	\$ 11,856	\$ 4,000	\$ 24,000	\$ 5,000	\$ 5,000	\$ 1,000
4733 Misc. Unclassified	\$ 3,209	\$ 5,648	\$ 5,648	\$ 0	\$ 0	\$ 0
4735 Sewer Use Charges	\$ 6,530,281	\$ 6,448,099	\$ 6,841,075	\$ 6,879,819	\$ 6,879,819	\$ 6,879,819
4766 Payments from Other Funds	\$ 86,693	\$ 86,963	\$ 97,882	\$ 71,645	\$ 71,645	\$ 71,645
4999 Fund Balance Applied	\$ 0	\$ 0	\$ 0	\$ 733,897	\$ 733,897	\$ 737,897
Total	\$ 6,632,039	\$ 6,544,710	\$ 6,968,605	\$ 7,690,361	\$ 7,690,361	\$ 7,690,361

Sewer Operating Fund Revenues



Audit Fund Balance as of 6/30/2019	\$ 2,473,920
Estimated Fund Balance as of 6/30/20	\$ 3,250,320
Estimated Fund Balance as of 6/30/21	\$ 2,512,423
Fund Balance as a % of 2020 Expenditures	32.67%

SOLID WASTE #2030

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is \$109,048 or 6.3%.

The overall decrease is a result of the slight decrease in the flow of waste through the waste-to-energy facility.

There is a State DEEP plan, Connecticut Comprehensive Materials Management Strategy (CMMS), which focuses on meeting Connecticut's goal of achieving sixty-percent diversion of solid waste from disposal by the year 2024. According to the plan, to achieve sixty-percent diversion will require significant steps by municipalities to improve recycling collection systems, reduction in waste generation by both compliance with existing statutory requirements and the implementation of new best management practices. Our existing ordinance is currently under legal review

Work that still needs to be completed:

- Revisions to the 1998 Rules and Regulations of the Town of Groton Resource Recovery Authority
- Implement waste reduction initiatives designed to reduce total MSW disposed by at least 10 percent from 2014 baseline by the year 2024. This may include the implementation of unit-based-pricing systems. Groton has five areas, four independent collection districts which have the right to manage the collection of their waste and the rest by subscription. It is unknown what right the Town has to monitor, dictate or assign the responsibility to the four districts. This effort will require involvement with the Town Attorney.

Cost Center 0 – Leadership & General Support

This covers the funds share of the annual audit.

Cost Center 2 – Residential/Government Municipal Solid Waste (MSW)

As a member of the Southeastern Connecticut Regional Resources Recovery Authority (SCRRA), municipal solid waste generated within the Town is directed to the Waste-to-Energy Facility located on Route 12, in Preston, CT. SCRRA has negotiated a new 10-year agreement with the Wheelabrator waste-to energy plant in Lisbon, CT. Beginning January 1, 2021, SCRRA towns will be bringing waste to the Lisbon facility. SCRRA will continue to subsidize the tipping fee to maintain the \$58/ton rate that has held steady for years.

Private haulers, subdivisions, public works departments and large businesses can dispose of the waste at this facility under a permit that is assigned to the Town. SCRRA then bills the Town for the waste as the agreement is between the Town and SCRRA. The Town's Finance Department then bills the hauler, subdivision, public works departments or large business. All private haulers and large businesses must post a payment bond.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PUBLIC WORKS
FUNCTION: SOLID WASTE 2030

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	1,545,066	1,736,585	1,621,892	1,627,537	1,627,537	1,627,537	1,627,537
Total Appropriation	\$1,545,066	\$1,736,585	\$1,621,892	\$1,627,537	\$1,627,537	\$1,627,537	\$1,627,537

COST CENTERS							

20300 LEADERSHIP/GEN. SUPP	7,492	49,527	7,492	49,616	49,616	49,616	49,616
20302 RESIDENTIAL/GOV. MSW	1,537,574	1,687,058	1,614,400	1,577,921	1,577,921	1,577,921	1,577,921
Total Cost Centers	\$1,545,066	\$1,736,585	\$1,621,892	\$1,627,537	\$1,627,537	\$1,627,537	\$1,627,537

FINANCING PLAN							

INTEREST INCOME	1,368	1,200	650	1,000	1,000	1,000	300
DISPOSAL FEES	1,457,993	1,687,058	1,387,160	1,577,921	1,577,921	1,577,921	1,514,804
FUND BALANCE APPLIED	85,705	48,327	234,082	48,616	48,616	48,616	112,433
Total Financing Plan	\$1,545,066	\$1,736,585	\$1,621,892	\$1,627,537	\$1,627,537	\$1,627,537	\$1,627,537

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PUBLIC WORKS
FUNCTION: SOLID WASTE 2030

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	1,537,574	1,687,058	1,614,400	1,577,921	1,577,921	1,577,921	1,577,921
5290 PROFESS/TECHNICAL SE	7,492	49,527	7,492	49,616	49,616	49,616	49,616

Total Operating Expenses	\$1,545,066	\$1,736,585	\$1,621,892	\$1,627,537	\$1,627,537	\$1,627,537	\$1,627,537

GRAND TOTAL	\$1,545,066	\$1,736,585	\$1,621,892	\$1,627,537	\$1,627,537	\$1,627,537	\$1,627,537

**TOWN OF GROTON, CT
FYE 2021 Adopted Budget**

SOLID WASTE FUND REVENUES: #2030

	<u>FYE 2020</u>	<u>FYE 2021</u>
SCRRRA Tipping Fee	\$ 58.00/ton	\$ 58.00/ton

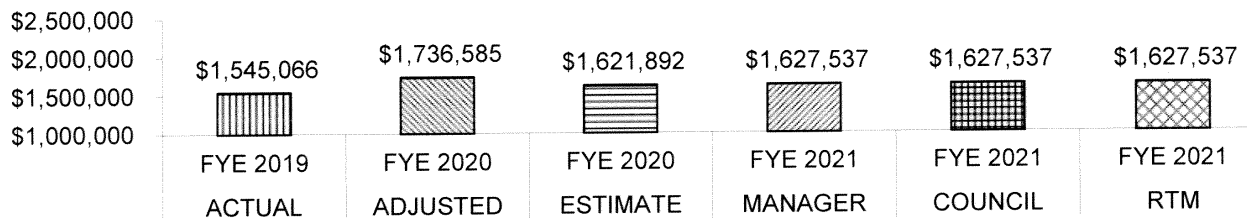
Interest Income – represents income earned on the short-term investment of funds not required for immediate expenses.

Disposal Fees - includes payments from private haulers for MSW delivered to Preston (includes City of Groton, Navy) and for waste from the Transfer Station diverted to the Waste-to-Energy facility for more cost effective disposal.

Fund Balance Applied - represents that amount of unassigned Fund Balance in the Solid Waste Fund to be used to fund the budget for the fiscal year.

	<u>ACTUAL FYE 2019</u>	<u>ADJUSTED FYE 2020</u>	<u>ESTIMATE FYE 2020</u>	<u>MANAGER FYE 2021</u>	<u>COUNCIL FYE 2021</u>	<u>RTM FYE 2021</u>
4412 Interest Income	\$ 1,368	\$ 1,200	\$ 650	\$ 1,000	\$ 1,000	\$ 300
4740 Disposal Fees	\$ 1,457,993	\$ 1,687,058	\$ 1,387,160	\$ 1,577,921	\$ 1,577,921	\$ 1,514,804
4999 Fund Balance Applied	\$ 85,705	\$ 48,327	\$ 234,082	\$ 48,616	\$ 48,616	\$ 112,433
Total	\$ 1,545,066	\$ 1,736,585	\$ 1,621,892	\$ 1,627,537	\$ 1,627,537	\$ 1,627,537

Solid Waste Fund Revenues



Audit Fund Balance as of 6/30/2019	\$ 282,216
Estimated Fund Balance as of 6/30/20	\$ 48,134
Estimated Fund Balance as of 6/30/21	\$ (64,299)
Fund Balance as a % of 2020 Expenditures	-3.95%

Fleet #6040

Final FYE 21 Budget Result: During budget deliberations, the Town Council reduced this function by \$366,000.

The overall decrease in this budget is \$159,130 or 18.3%.

The purpose of this fund is to maintain the integrity of the Town's fleet, by delivering reliable fleet services. The Fleet fund covers the costs of vehicle purchases, maintenance and fuel. This fund is responsible for the management of the Town's fleet (rightsizing, replacing, purchase/selling, remarketing), and the repair of its construction, operations and staff vehicles.

Vehicle purchase fees, maintenance and fuel are now budgeted in Function 1077, Contribution to Other Funds.

This year's contribution from the general fund for vehicle purchases has been reduced to zero. The amounts budgeted for maintenance, fuel, and vehicle replacements are transferred to the Fleet fund and are included in the Financing plan as "Payments from Other Funds". The costs and revenues associated with vehicle maintenance and fuel of Outside Agencies are captured in a special revenue fund.

Cost Center 0 – Vehicle Replacement

This budget is developed using purchase price and the assigned life for each vehicle. Using these two data points, an annual cost is assigned that must be funded each year so that at the end of its expected life, funds are available for purchase of a replacement.

Cost Center 1 – Vehicle Maintenance

This budget is developed using historical maintenance and repair data for each vehicle.

Cost Center 2 – Vehicle Fuel

The current motor fuels are diesel and gasoline and are dispensed from the key controlled pumps located at the Town Hall Annex. This budget is developed using historical fuel usage data for each vehicle.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: INTERNAL SERVICE FUND
DEPARTMENT: PUBLIC WORKS
FUNCTION: FLEET 6040

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	1,054,634	871,416	980,294	1,308,286	1,078,286	712,286	712,286
Total Appropriation	\$1,054,634	\$871,416	\$980,294	\$1,308,286	\$1,078,286	\$712,286	\$712,286

COST CENTERS							

60400 VEHICLE REPLACEMENT	399,141	206,280	304,163	596,000	366,000	0	0
60401 VEHICLE MAINTENANCE	388,223	405,500	416,495	411,650	411,650	411,650	411,650
60402 VEHICLE FUEL	267,270	259,636	259,636	300,636	300,636	300,636	300,636
Total Cost Centers	\$1,054,634	\$871,416	\$980,294	\$1,308,286	\$1,078,286	\$712,286	\$712,286

FINANCING PLAN							

INTEREST INCOME	15,963	12,000	17,000	12,000	12,000	12,000	2,400
STATE GRANTS	0	0	48,800	0	0	0	0
SALE OF FIXED ASSETS	9,094	0	0	0	0	0	0
MISC-UNCLASSIFIED	4,685	0	0	0	0	0	0
PAYMENTS FROM OTHER FUNDS	1,489,958	1,451,618	1,451,618	1,544,535	1,232,011	666,011	666,011
FUND BALANCE APPLIED	0	0	0	0	0	34,275	43,875
Total Financing Plan	\$1,519,700	\$1,463,618	\$1,517,418	\$1,556,535	\$1,244,011	\$712,286	\$712,286

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: INTERNAL SERVICE FUND
DEPARTMENT: PUBLIC WORKS
FUNCTION: FLEET 6040

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	267,270	259,636	259,636	300,636	300,636	300,636	300,636
5230 PYMNTS/CONTRIBUTIONS	86,759	0	97,883	0	0	0	0
5260 REPAIRS & MAINT-FAC/	77,825	42,558	53,553	49,398	49,398	49,398	49,398
5300 MATERIALS & SUPPLIES	1,772	0	0	0	0	0	0
5310 VEHICLE OPER/MAINT	308,318	362,942	362,942	362,252	362,252	362,252	362,252
5400 EQUIP/MACHINRY& FURN	308	0	0	0	0	0	0
5420 VEHICLES	312,382	206,280	206,280	596,000	366,000	0	0

Total Operating Expenses	\$1,054,634	\$871,416	\$980,294	\$1,308,286	\$1,078,286	\$712,286	\$712,286

GRAND TOTAL	\$1,054,634	\$871,416	\$980,294	\$1,308,286	\$1,078,286	\$712,286	\$712,286

**TOWN OF GROTON, CT
FYE 2021 Adopted Budget**

FLEET FUND REVENUES: #6040

Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

State Grants - represents a state grant towards the purchase of van for the Senior Center.

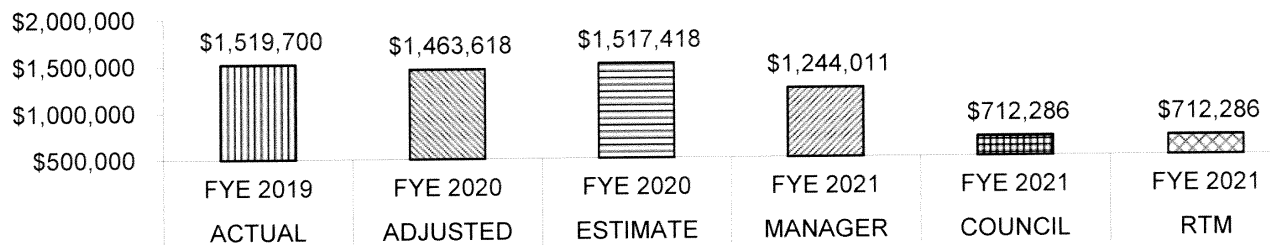
Sale of Fixed Assets - represents revenues generated from the sale of obsolete equipment.

Payments From Other Funds - represents the amount that Other Funds will contribute to the operation of this fund.

Fund Balance Applied - represents the amount of unassigned fund balance in the Fleet Fund to be used to fund the budget for the fiscal year.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021
4412 Interest Income	\$ 15,963	\$ 12,000	\$ 17,000	\$ 12,000	\$ 12,000	\$ 2,400
4507 State Grants	\$ 0	\$ 0	\$ 48,800	\$ 0	\$ 0	\$ 0
4731 Sale of Fixed Assets	\$ 9,094	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4733 Misc. - Unclassified	\$ 4,685	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4766 Payments from Other Funds	\$ 1,489,958	\$ 1,451,618	\$ 1,451,618	\$ 1,232,011	\$ 666,011	\$ 666,011
4999 Fund Balance Applied	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34,275	\$ 43,875
Total	\$ 1,519,700	\$ 1,463,618	\$ 1,517,418	\$ 1,244,011	\$ 712,286	\$ 712,286

Fleet Fund Revenues



Audit Fund Balance as of 6/30/2019	\$ 670,218
Estimated Fund Balance as of 6/30/20	\$ 1,207,342
Estimated Fund Balance as of 6/30/21	\$ 1,163,467
Fund Balance as a % of 2020 Expenditures	163.34%

FYE 2021 FLEET FUND - Programmed Vehicle Replacement Schedule

Adjusted Replacement Price	Department	YEAR	MAKE	MODEL	IN-SERVICE	Years in Service	Years Past Due
\$18,000	Recreation	1994	CHEVY	S10	1994	27	-15
\$150,000	PW R&S	1987	INTERNATIONAL	S2674	2006	15	-10
\$165,000	PW R&S	1987	JOHN DEERE	690D	1987	34	-9
\$26,000	Recreation	2003	CHEVY	VENTURE	2003	18	-6
\$27,000	Social Services	2003	CHEVY	BLAZER	2003	18	-6
\$41,420	Parks Maintenance	2001	FORD	F550	2001	20	-5
\$215,000	PW R&S	2006	SCHWARZE	A8000	2006	15	-5
\$26,206	PW Transfer Station	2005	FORD	F250	2004	17	-5
\$149,000	PW R&S	2002	STERLING	LT9500	2002	19	-4
\$32,000	Building Inspection	2010	FORD	ESCAPE	2010	11	-3
\$197,000	PW R&S 358-GRO	2003	STERLING	LT9501	2003	18	-3
\$41,478	Parks Maintenance	2003	FORD	F550	2003	18	-3
\$27,500	Police Detectives	2005	FORD	CR VIC	2006	15	-3
\$27,500	Police Detectives	2006	FORD	CR VIC	2006	15	-3
\$42,500	Police Patrol	2014	FORD	INTERCEPTOR	2014	7	-3
\$42,500	Police Patrol	2014	FORD	EXPLORER AWD	2014	7	-3
\$42,500	Police Patrol	2014	FORD	EXPLORER AWD	2014	7	-3
\$35,750	Police Patrol	2008	FORD	F-250	2008	13	-3
\$49,338	PW Public Bldgs	1993	FORD	F350	1993	28	-3
\$253,603	PW R&S	2003	STERLING	LT9500	2003	18	-3
\$82,781	PW Transfer Station	2003	INTERNATIONAL	9100 I	2003	18	-3
\$35,000	Building Inspection	2011	FORD	ESCAPE	2011	10	-2
\$31,800	Emerg Comm	2007	FORD	F150	2007	14	-2
\$35,000	Library	2009	FORD	ESCAPE-HYBRID	2009	12	-2
\$25,000	OPDS - Planning	2009	FORD	ESCAPE	2009	12	-2
\$25,500	Parks Maintenance	2009	FORD	F-250	2009	12	-2
\$28,500	Parks Maintenance	2008	TORO	325D	2009	12	-2
\$28,500	Police Admin	2007	FORD	CR VIC	2007	14	-2
\$42,500	Police Patrol	2015	FORD	EXPLORER AWD	2015	6	-2
\$45,494	PW R&S	2005	INGERSOL	DD34HF	2004	17	-2
\$18,000	PW Transfer Station	2007	FORD	RANGER	2007	14	-2
\$35,000	Recreation	2009	FORD	ESCAPE-HYBRID	2009	12	-2
\$35,000	Senior Center	2009	FORD	ESCAPE-HYBRID	2009	12	-2
\$25,000	Admin-IT	2008	FORD	ESCAPE	2008	13	-1
\$25,000	Admin-IT	2008	FORD	ESCAPE	2008	13	-1
\$25,000	Econ Development	2008	FORD	ESCAPE	2008	13	-1
\$27,500	Finance	2010	TOYOTA	PRIUS	2010	11	-1
\$42,500	Parks Maintenance 147-GRO	1997	GMC	SIERRA	2012	9	-1
\$42,500	Parks Maintenance 48-GRO	1997	GMC	TC31003	2012	9	-1
\$47,000	Parks Maintenance	2010	FORD	F-350	2010	11	-1
\$58,000	Parks Maintenance	2005	NEW HLND	TN60DA	2005	16	-1
\$28,800	Police Admin	2008	DODGE	CHARGER	2008	13	-1
\$28,800	Police Admin	2008	DODGE	CHARGER	2008	13	-1
\$28,800	Police Detectives	2008	DODGE	CHARGER	2008	13	-1
\$42,500	Police Patrol	2015	FORD	INTERCEPTOR	2016	5	-1
\$42,500	Police Patrol	2015	FORD	INTERCEPTOR	2016	5	-1
\$42,500	Police Patrol	2016	FORD	EXPLORER AWD	2016	5	-1
\$42,500	Police Patrol	2015	FORD	EXPLORER AWD	2016	5	-1
\$18,000	PW Engineering -3	2008	FORD	FOCUS	2008	13	-1
\$39,706	PW R&S	1995	FORD	F800	1995	26	-1
\$84,500	PW R&S	1997	CAT	CB-543C	2000	21	-1
\$258,271	PW Transfer Station	2000	CAT	M318	2000	21	-1
\$45,500	WPCF	2008	FORD	RANGER	2008	13	-1
\$18,000	WPCF	2008	FORD	FOCUS	2008	13	-1
\$32,000	WPCF	2010	FORD	ESCAPE	2010	11	-1
\$32,000	WPCF	2010	FORD	ESCAPE	2010	11	-1
\$205,000	PW R&S 75-GRO	1993	INTERNATIONAL	4900	1994	27	-7
\$25,000	Parks Maintenance	2007	TORO	325D	2007	14	-4
\$25,000	Parks Maintenance	2004	TORO	325D	2004	17	-2
\$200,000	PW Transfer Station - 359-GRO	2004	STERLING	LT9500	2004	17	-2
\$48,000	PW R&S 148-GRO	2008	FORD	F-350	2008	13	-1
\$48,000	PW R&S 58-GRO	2008	FORD	F-350	2008	13	-1
\$45,000	PW R&S Backhoe	2005	New Holland	555E	2005		

\$3,750,245

\$3,384,245

\$366,000

Vehicles Approved by the Town Manager

The Town Council reduced Vehicle Replacement to \$0, and the RTM sustained this action.

PLANNING & DEVELOPMENT SERVICES #1046

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$53,568 or 3.8%. Personnel Services are down \$902 and operating expenses are up \$54,470.

Key goals for the Department for this year and the coming years are as follows:

- Grow the Grand List;
- Continue to work with the public and the business community on planning and development related concerns;
- Implement the recommendations of the adopted Plan of Conservation and Development;
- Implement the recommendations of the Economic Development Strategy and the market analysis;
- Implement the zoning regulatory changes; and
- Focus on the key growth areas identified in the Great Blue Survey.

For FYE 2021 our major initiatives will be to continue to improve our regulatory process, economic and business development, while improving the Town of Groton's sense of place and community character. Although the department will not be starting any new special projects during FYE 2021, there is still a tremendous amount of work to be done to complete our current projects. The Office of Planning and Development Services (OPDS) will continue to work to market excess properties in order to maximize their tax revenue, to continue to establish Tax Increment Financing Districts, to implement the new Zoning Regulations, to create guidelines for our Tax Abatement Program, and to provide the day-to-day staff support to eight land use commissions. These day-to-day activities include participation in the Sustainable CT and Community Rating System programs, administering the Community Development Block Grant program and conducting building and code enforcement inspections. In addition, OPDS will continue its work on several grant-funded projects including the Thames River Innovation Project, and the Thames River Heritage Park. Other previously funded projects that will be continued in FYE 2021 include:

- Utilizing the new Economic Development website;
- Creating additional development process guidance materials to assist growing and new business development;
- Implement the Poquonnock Bridge Village Design project;
- Implement the signage and wayfinding program;
- Implement the Mystic coastal access plan;
- Continue to oversee and manage the \$1,500,000 2019 Community Development Block Grant project for Mystic River Homes;
- Continue the marketing, promotion of and ultimately the disposition of excess Town property including the Mystic Education Center, Groton Heights, the Seely School, Pleasant Valley School, and Col. Ledyard School;
- Establishing a new TIF District in conjunction with the Mystic Education Center development;
- Development of new marketing strategies and efforts to promote Groton;
- Develop an economic development outreach program outside of Connecticut and continue to develop and expand our social media presence to showcase Groton; and
- Working with the SCCOG to implement the recommendations of the Joint Land Use Study (JLUS) through the implementation grant from the Department of Defense.

The department also works with other town departments and local and regional partners on projects that improve the quality of life and sense of place of Groton. The entire department will continue to offer excellent service and assistance to businesses and homeowners.

Cost Center 0 – Leadership & General Support

Provides leadership and direction on the current and future focus of the department. Responsible for directing the planning, development, and economic development priorities, preparing the department annual budget, as well as financial and grant administration, assuring that land is developed in a well-planned orderly fashion, and is consistent with the development vision of Groton.

Cost Center 1 – Development and Plan Review

Responsible for providing assistance in the preparation of and logistical support for the processing of all land use applications.

Cost Center 2 – Inspection Services

Responsible for the day-to-day activity and administration for all active building and construction projects.

Cost Center 3 – Enforcement

Responsible for the administration of zoning, historic district, rental housing code, blight, property maintenance code, plastics ordinance and inland wetlands regulations with respect to processing of complaints, investigations, interpretations, corrections of violations and comprehensive management of enforcement database.

Cost Center 4 – Community Development

Responsible for the development and rehabilitation of the Town's housing stock with a focus on meeting the Town's affordable housing needs.

Cost Center 5 – Economic Development/Marketing

Serve as the Town of Groton primary "Point of Contact" to the business and development community assisting as a guidance and informational liaison. Market and promote the Town to grow business and economic development.

Cost Center 6 – Long Range Planning

Responsible for implementing the community's vision and goals for the physical, economic and social future of the Town. The focus this year is to implement the recommendations of the 2016 Plan of Conservation and Development. A priority of this document is to enhance community character and Groton's sense of place.

Cost Center 8 – Land Use & Development Commission Support

Responsible for providing direct technical and administrative staff support to Groton's 14 land use and development agencies, boards and commissions. The land use agencies are the key boards and commissions in Town that are adopting new plans and regulatory changes, as well as approving most plans for development.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: PLANNING & DEVELOPMENT
DEPARTMENT: PLANNING & DEVELOPMENT
FUNCTION: PLANNING & DEV SERVICES 1046

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021
----- APPROPRIATION -----							
Personnel Services	1,146,961	1,284,275	1,253,626	1,283,373	1,283,373	1,283,373	1,283,373
Operating Expenses	118,684	136,184	163,627	245,654	190,654	190,654	190,654
Total Appropriation	\$1,265,645	\$1,420,459	\$1,417,253	\$1,529,027	\$1,474,027	\$1,474,027	\$1,474,027

----- COST CENTERS -----							
10460 LEADERSHIP/GEN SUPPT	300,051	316,610	319,446	357,213	342,213	342,213	342,213
10461 DEV & PLAN REVIEW	197,255	228,864	226,348	217,748	217,748	217,748	217,748
10462 INSPECTION SERVICES	300,379	332,912	338,459	385,686	385,686	385,686	385,686
10463 ENFORCEMENT	53,559	56,229	56,229	58,490	58,490	58,490	58,490
10464 COMMUNITY DEVELOPMEN	40,928	89,145	89,145	91,775	91,775	91,775	91,775
10465 ECON DEV/MARKETING	295,855	330,624	318,994	347,769	307,769	307,769	307,769
10466 LONG RANGE PLANNING	19,974	2,000	2,460	2,000	2,000	2,000	2,000
10468 LAND USE & DEV COM S	57,644	64,075	66,172	68,346	68,346	68,346	68,346
Total Cost Centers	\$1,265,645	\$1,420,459	\$1,417,253	\$1,529,027	\$1,474,027	\$1,474,027	\$1,474,027

----- FINANCING PLAN -----							
BLDG AND RELATED PERMITS	531,629	469,314	500,000	525,000	525,000	525,000	525,000
BLDG PERMITS-EDUC FEE	760	550	750	750	750	750	750
STATE LAND USE-PLNG	92	100	100	100	100	100	100
PLANNING APPLICATION FEES	11,820	8,000	8,000	8,000	8,000	8,000	8,000
MAPS/COPIES/DOCUMENTS	1,707	500	500	500	500	500	500
GENERAL FUND	719,637	941,995	907,903	994,677	939,677	939,677	939,677
Total Financing Plan	\$1,265,645	\$1,420,459	\$1,417,253	\$1,529,027	\$1,474,027	\$1,474,027	\$1,474,027

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: PLANNING & DEVELOPMENT
DEPARTMENT: PLANNING & DEVELOPMENT
FUNCTION: PLANNING & DEV SERVICES 1046

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,060,172	1,168,713	1,132,788	1,172,660	1,172,660	1,172,660	1,172,660
5104 OVERTIME PAY	4,441	9,516	16,040	18,058	18,058	18,058	18,058
5105 LONGEVITY PAY	1,330	1,400	1,400	1,470	1,470	1,470	1,470
5109 SALARY ADJUSTMENTS	372	14,404	14,404	0	0	0	0
5117 ALLOWANCES	20	0	0	0	0	0	0
5151 SOCIAL SECURITY	80,626	90,242	88,994	91,185	91,185	91,185	91,185

Total Personnel Services	\$1,146,961	\$1,284,275	\$1,253,626	\$1,283,373	\$1,283,373	\$1,283,373	\$1,283,373

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	31,071	29,168	31,086	32,213	32,213	32,213	32,213
5210 PROFESS DEVELOP/TRAI	17,144	30,795	28,357	34,312	34,312	34,312	34,312
5220 UTILITIES/FUEL/MILEA	3,362	3,520	3,472	4,216	4,216	4,216	4,216
5260 REPAIRS & MAINT-FAC/	160	1,520	1,520	220	220	220	220
5261 SOFTWARE MAINT FEES	606	940	906	1,525	1,525	1,525	1,525
5281 OCCUPATIONAL HEALTH	435	1,500	1,350	1,375	1,375	1,375	1,375
5290 PROFESS/TECHNICAL SE	55,193	62,516	89,711	164,593	109,593	109,593	109,593
5300 MATERIALS & SUPPLIES	4,989	6,225	6,225	5,900	5,900	5,900	5,900
5400 EQUIP/MACHINRY& FURN	4,068	0	1,000	1,000	1,000	1,000	1,000
5410 COMPUTER EQUIPMENT	1,656	0	0	300	300	300	300

Total Operating Expenses	\$118,684	\$136,184	\$163,627	\$245,654	\$190,654	\$190,654	\$190,654

GRAND TOTAL	\$1,265,645	\$1,420,459	\$1,417,253	\$1,529,027	\$1,474,027	\$1,474,027	\$1,474,027

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: PLANNING & DEVELOPMENT
DEPARTMENT: PLANNING & DEVELOPMENT
FUNCTION: PLANNING & DEV SERVICES 1046

	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIR PLANNING & DEV	1.00	1.00	1.00	1.00	1.00	1.00
ASST DIR PLANNING & DEV	1.00	1.00	1.00	1.00	1.00	1.00
ECON & COM DEV MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
MGR INSPECTION SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
INSPECTOR I -CONSTRUCTION	1.00	2.00	2.00	2.00	2.00	2.00
PLANNER I	1.00	1.00	1.00	1.00	1.00	1.00
PLANNER II - NEIGHBORHOOD	1.00	1.00	1.00	1.00	1.00	1.00
PLANNER II - LAND	1.00	1.00	1.00	1.00	1.00	1.00
CODE ENFORCEMNT PLANNER I	1.00	1.00	1.00	1.00	1.00	1.00
ASST BUILD/ZONING OFFICIA	1.00	0.00	0.00	0.00	0.00	0.00
ECONOMIC DEVEL SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00
ECONOMIC DEVELOPMENT TECH	0.00	1.00	1.00	1.00	1.00	1.00
BUILDING PERMIT TECH	0.00	1.00	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTNT OPDS	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	3.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	15.00	15.00	15.00	15.00	15.00	15.00
FTE SALARIES & WAGES						

DIR PLANNING & DEV	124,027	124,121	126,603	126,603	126,603	126,603
ASST DIR PLANNING & DEV	105,854	105,853	107,970	107,970	107,970	107,970
ECON & COM DEV MANAGER	103,778	103,776	105,852	105,852	105,852	105,852
MGR INSPECTION SERVICES	96,300	96,686	93,840	93,840	93,840	93,840
INSPECTOR I -CONSTRUCTION	63,841	86,705	128,936	128,936	128,936	128,936
PLANNER I	67,031	67,031	69,748	69,748	69,748	69,748
PLANNER II - NEIGHBORHOOD	82,110	82,110	83,752	83,752	83,752	83,752
PLANNER II - LAND	82,110	82,110	83,752	83,752	83,752	83,752
CODE ENFORCEMNT PLANNER I	69,272	69,272	72,074	72,074	72,074	72,074
ASST BUILD/ZONING OFFICIA	86,616	22,727	0	0	0	0
ECONOMIC DEVEL SPECIALIST	74,857	76,728	78,263	78,263	78,263	78,263
ECONOMIC DEVELOPMENT TECH	0	48,637	50,602	50,602	50,602	50,602
BUILDING PERMIT TECH	0	52,644	54,520	54,520	54,520	54,520
EXECUTIVE ASSISTNT OPDS	66,201	67,856	69,213	69,213	69,213	69,213
OFFICE ASSISTANT II (35)	146,716	46,533	47,536	47,536	47,536	47,536

Total FTE Salaries & Wages	\$1,168,713	\$1,132,789	\$1,172,660	\$1,172,660	\$1,172,660	\$1,172,660

HUMAN SERVICES #1051

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$891 or .2%. Personnel Services are up \$1,491 and operating expenses are down \$600.

- The staffing level in the department (8 full time staff) remains unchanged from FYE 20. No new positions are requested.
- All department programs and services are funded by donations, grants and trust funds. No financial assistance to clients is funded by the General Fund. The department receives on-going donations throughout the year from individuals and community groups and disseminates financial assistance, food and other resources valued at more than \$400,000 annually.
- The department serves the entire Town of Groton including all subdivisions. There is no equivalent department in the City of Groton's municipal structure.
- The department networks with numerous regional social services programs and offers space at its Fort Hill Rd location to agencies that might otherwise be difficult to access for local residents. Agencies such as Almost Home (formerly MASH), WIC and the Supplemental Nutrition Assistance Program (SNAP - formerly Food Stamps) have weekly office hours at the department's building. Additionally, the department directly provides State and regionally-operated programs at its Groton location, making it easier for eligible local residents to benefit from services such as TVCCA/State LIHEAP energy assistance, the Tax Relief Program for Elderly and Totally Disabled Renters (Renters' Rebate) and Operation Fuel.
- On a monthly basis, year-round, the department provides a site at its building for the United Way Mobile Food Pantry and the TVCCA Veterans' Coffeehouse.

Cost Center 0 – Leadership & General Support

This includes the Director's memberships in CT Local Administrators of Social Services (CLASS) and CT Association of Municipal Agents for the Elderly (CAMAE), lease and maintenance fees for printer, shredder and copier, Department postage and printing costs and general office supplies.

Cost Center 1 – Case Management & Financial Assistance

Human Services staff represent the Department at community events throughout the year, oversee the Groton Food Locker, coordinate the Department's annual holiday distributions and assist veterans, seniors, the disabled and income-eligible Groton residents via a myriad of local, regional and State programs.

Cost Center 4 – Crisis Intervention & Short Term Counseling

Department staff provides intervention and prevention services via Groton Youth and Family Services (GYFS) for children ages 5-18 who reside in Groton. Short-term (3 mos duration) counseling is offered as well as case management for Juvenile Review Board cases and Student Support Referrals from Fitch High School. Staff offers programs that promote community awareness of child abuse prevention and increase participants' self-esteem, communication skills and ability to interact with others.

Cost Center 5 – Support Services/Community Education/Prevention Programs

Department staff work with Groton parents/guardians on issues focused on parenting including advocating for their children's best interests with school and community agencies and promoting healthy, safe and nurturing family relationships. Special support groups are offered to parents and guardians and also to grandparents raising their grandchildren.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: HUMAN SERVICES
DEPARTMENT: HUMAN SERVICES
FUNCTION: HUMAN SERVICES 1051

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	589,008	575,099	545,151	576,590	576,590	576,590	576,590
Operating Expenses	3,758	5,551	5,030	4,951	4,951	4,951	4,951

Total Appropriation	\$592,766	\$580,650	\$550,181	\$581,541	\$581,541	\$581,541	\$581,541

COST CENTERS							

10510 LEADERSHIP/GEN SUPPT	227,359	235,221	219,777	231,426	231,426	231,426	231,426
10511 CASE MGMT/FIN ASSIST	190,237	208,839	208,032	213,547	213,547	213,547	213,547
10514 CRISIS INTER/COUNSEL	111,264	120,305	109,642	120,651	120,651	120,651	120,651
10515 SUPPORT SERV/COM ED/	63,906	16,285	12,730	15,917	15,917	15,917	15,917

Total Cost Centers	\$592,766	\$580,650	\$550,181	\$581,541	\$581,541	\$581,541	\$581,541

FINANCING PLAN							

YOUTH SERVICE BUREAU	27,699	27,699	27,699	27,699	27,699	27,699	27,699
MISC-UNCLASSIFIED	175	0	150	500	500	500	500
LEASE FEES	550	550	550	550	550	550	550
GENERAL FUND	564,342	552,401	521,782	552,792	552,792	552,792	552,792

Total Financing Plan	\$592,766	\$580,650	\$550,181	\$581,541	\$581,541	\$581,541	\$581,541

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: HUMAN SERVICES
DEPARTMENT: HUMAN SERVICES
FUNCTION: HUMAN SERVICES 1051

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	491,154	531,676	504,467	533,796	533,796	533,796	533,796
5105 LONGEVITY PAY	3,220	2,555	1,750	1,820	1,820	1,820	1,820
5109 SALARY ADJUSTMENTS	9,526	0	207	0	0	0	0
5110 REGULAR PART TIME	35,996	0	0	0	0	0	0
5116 WAGE CONTINUATION	9,046	0	0	0	0	0	0
5151 SOCIAL SECURITY	40,066	40,868	38,727	40,974	40,974	40,974	40,974

Total Personnel Services	\$589,008	\$575,099	\$545,151	\$576,590	\$576,590	\$576,590	\$576,590
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	1,947	2,552	2,352	2,352	2,352	2,352	2,352
5210 PROFESS DEVELOP/TRAI	210	130	179	130	130	130	130
5260 REPAIRS & MAINT-FAC/	608	809	809	809	809	809	809
5290 PROFESS/TECHNICAL SE	0	0	30	0	0	0	0
5300 MATERIALS & SUPPLIES	993	2,060	1,660	1,660	1,660	1,660	1,660

Total Operating Expenses	\$3,758	\$5,551	\$5,030	\$4,951	\$4,951	\$4,951	\$4,951
GRAND TOTAL	\$592,766	\$580,650	\$550,181	\$581,541	\$581,541	\$581,541	\$581,541

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: HUMAN SERVICES
DEPARTMENT: HUMAN SERVICES
FUNCTION: HUMAN SERVICES 1051

	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIR OF HUMAN SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
SOCIAL WORKER II	3.00	3.00	3.00	3.00	3.00	3.00
YFS COUNSELOR II	2.00	2.00	2.00	2.00	2.00	2.00
FINANCIAL ASST II 35 HRS	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	8.00	8.00	8.00	8.00	8.00	8.00
FTE SALARIES & WAGES						

DIR OF HUMAN SERVICES	104,254	104,254	106,339	106,339	106,339	106,339
SOCIAL WORKER II	193,998	193,248	198,372	198,372	198,372	198,372
YFS COUNSELOR II	126,009	112,800	125,954	125,954	125,954	125,954
FINANCIAL ASST II 35 HRS	55,840	55,627	56,739	56,739	56,739	56,739
OFFICE ASSISTANT II (35)	51,575	38,538	46,392	46,392	46,392	46,392

Total FTE Salaries & Wages	\$531,676	\$504,467	\$533,797	\$533,797	\$533,797	\$533,797

HUMAN SERVICES ASSISTANCE FUND #7320

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall budget is flat with no change in requested expenditures.

- The fund remains solvent.
- Financial assistance to families with children is provided in the same manner that the Elihu Spicer Fund was utilized: A maximum payment of \$300 per household per year may be authorized, based upon eligibility.
- The requested authorization of \$10,000 will be utilized to assist with partial rental payments for families with children residing in Groton.

Cost Center 2 – Flora Perkins Trust

The Flora Perkins Trust was established in 2000, when the Town received a check from the Estate of Flora F. Perkins for \$144,079.36, resulting from Mrs. Perkins' *"love for young children and (her) concern that they be properly fed and cared for."* Mrs. Perkins made her bequest to Groton Youth and Family Services *"for use in the furtherance of its charitable objectives."*

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: EXPENDABLE TRUST FUNDS
DEPARTMENT: TRUST FUNDS
FUNCTION: HUMAN SERV ASST FUND 7320

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	8,603	10,000	10,000	10,000	10,000	10,000	10,000
Total Appropriation	\$8,603	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

COST CENTERS							

73202 FLORA PERKINS TRUST	8,603	10,000	10,000	10,000	10,000	10,000	10,000
Total Cost Centers	\$8,603	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

FINANCING PLAN							

INTEREST INCOME	1,128	1,000	700	600	600	600	120
DONATIONS	0	2,000	2,000	2,000	2,000	2,000	2,000
FUND BALANCE APPLIED	7,475	7,000	7,300	7,400	7,400	7,400	7,880
Total Financing Plan	\$8,603	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: EXPENDABLE TRUST FUNDS
DEPARTMENT: TRUST FUNDS
FUNCTION: HUMAN SERV ASST FUND 7320

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	0	3,000	0	0	0	0	0
5617 RENTALS	8,603	7,000	10,000	10,000	10,000	10,000	10,000
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Total Operating Expenses	\$8,603	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
GRAND TOTAL	\$8,603	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

**TOWN OF GROTON, CT
FYE 2021 Adopted Budget**

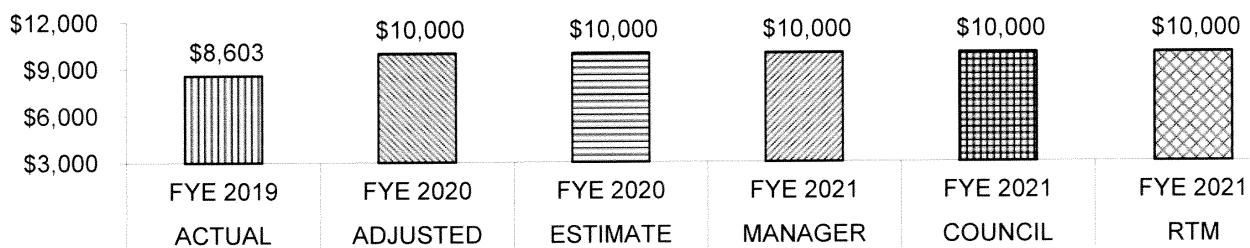
HUMAN SERVICE ASSISTANCE FUND: #7320

Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Fund Balance Applied - represents the amount of unassigned fund balance in the Human Services Assistance Fund to be used to fund the budget for the fiscal year.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021
4412 Interest Income	\$ 1,128	\$ 1,000	\$ 700	\$ 600	\$ 600	\$ 120
4750 Donations	\$ 0	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
4999 Fund Balance Applied	\$ 7,475	\$ 7,000	\$ 7,300	\$ 7,400	\$ 7,400	\$ 7,880
Total	\$ 8,603	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

Human Service Assistance Fund



Audit Fund Balance as of 6/30/2019	\$ 45,388
Estimated Fund Balance as of 6/30/20	\$ 38,088
Estimated Fund Balance as of 6/30/21	\$ 30,208
Fund Balance as a % of 2020 Expenditures	302.08%

GROTON PUBLIC LIBRARY #1063

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is \$29 or 0%. Personnel Services are down \$27,129 and operating expenses are up \$27,100.

Library Fast Facts

- Groton Public Library is open 68.5 hours/7 days a week.
- 192,252 people visited the Library last year.
- 22,782 people attended 1,154 programs.
- Groton Public Library has 156,866 items in its collection.
- 289,250 items were borrowed.
- 59,928 people used the Library's computers.
- 36,780 viewers watched GMTV's YouTube channel.

Cost Center 0 – Leadership & General Support

- Oversee all aspects of library services, staffing, collections, facilities, public relations.
- Establish and implement library policies and departmental planning.
- Develop and manage the budget and library finances.

Cost Center 2 – Circulation & Technical Services

- Circulation services: Manages the day-to-day customer service business of lending and returning of library materials, billing, patron relations, shelving materials, meeting room bookings, processing of materials and reserves, and interlibrary loans.
- Technical services: Conduct the "behind the scenes" activities to effectively deliver library services to the public including, but not limited to, the ordering, organizing, cataloging, repairing and preserving library materials.

Cost Center 3 – Audio Visual & Video Services

Groton Municipal Television (GMTV) is a government television service of the Library's AV division.

- Viewable on Comcast, TVC, Frontier, YouTube and the Town of Groton website.
- Provides Groton residents with vital town information through meeting coverage and programming.
- Serves the media needs of all town departments.

Cost Center 5 – Public Services

Public Services division provides programming, research, and information services including, but not limited to:

- Programming: For all ages and on diverse topics. Story times and playgroups, community conversations and outreach services to our local schools, preschools, and daycares, non-profits, town departments, homebound services and assisted living facilities.
- Professional research assistance: local history and genealogy, job search and resume writing, reader services, information literacy to students and general public.
- Information services including technology literacy classes and one-on-one tech services, referrals, passports, proctoring, onsite printing/faxing/photocopying, wireless printing, Wi-Fi, and volunteer opportunities.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: LIBRARY
FUNCTION: GROTON PUBLIC LIBRARY 1063

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	1,382,437	1,438,427	1,440,496	1,411,298	1,411,298	1,411,298	1,411,298
Operating Expenses	205,861	214,850	201,690	241,950	241,950	241,950	241,950

Total Appropriation	\$1,588,298	\$1,653,277	\$1,642,186	\$1,653,248	\$1,653,248	\$1,653,248	\$1,653,248

COST CENTERS							

10630 LEADERSHIP/GEN SUPPT	234,632	196,703	181,758	320,920	320,920	320,920	320,920
10632 CIRCULATION/TECHNICA	465,908	502,143	477,161	368,944	368,944	368,944	368,944
10633 AV/VIDEO SVCS	120,738	138,278	139,529	160,667	160,667	160,667	160,667
10635 PUBLIC SERVICES	767,020	816,153	843,738	802,717	802,717	802,717	802,717

Total Cost Centers	\$1,588,298	\$1,653,277	\$1,642,186	\$1,653,248	\$1,653,248	\$1,653,248	\$1,653,248

FINANCING PLAN							

LIBRARY FINES	13,769	13,877	9,830	14,000	14,000	14,000	10,500
LIBR LOST & DAMAGED	2,630	2,939	2,082	2,930	2,930	2,930	2,198
LIBRARY FEES	15,912	15,802	11,193	16,000	16,000	16,000	12,000
LIBRARY COPIER FEES	5,678	5,073	3,593	4,400	4,400	4,400	3,300
MISC-UNCLASSIFIED	13,004	10,000	5,180	10,000	10,000	10,000	8,000
GENERAL FUND	1,537,305	1,605,586	1,610,308	1,605,918	1,605,918	1,605,918	1,617,250

Total Financing Plan	\$1,588,298	\$1,653,277	\$1,642,186	\$1,653,248	\$1,653,248	\$1,653,248	\$1,653,248

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: LIBRARY
FUNCTION: GROTON PUBLIC LIBRARY 1063

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,097,443	1,193,436	1,134,146	1,084,607	1,084,607	1,084,607	1,084,607
5102 PART TIME PERSONNEL	139,507	167,026	175,209	217,782	217,782	217,782	217,782
5104 OVERTIME PAY	2,743	3,578	3,578	3,681	3,681	3,681	3,681
5105 LONGEVITY PAY	5,215	5,425	4,760	4,935	4,935	4,935	4,935
5109 SALARY ADJUSTMENTS	42,845	(35,800)	22,000	0	0	0	0
5151 SOCIAL SECURITY	94,684	104,762	100,803	100,293	100,293	100,293	100,293

Total Personnel Services	\$1,382,437	\$1,438,427	\$1,440,496	\$1,411,298	\$1,411,298	\$1,411,298	\$1,411,298

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	5,455	7,600	6,840	6,750	6,750	6,750	6,750
5210 PROFESS DEVELOP/TRAI	3,019	3,390	3,390	3,350	3,350	3,350	3,350
5220 UTILITIES/FUEL/MILEA	176	300	300	300	300	300	300
5260 REPAIRS & MAINT-FAC/	1,146	3,000	3,000	3,000	3,000	3,000	3,000
5261 SOFTWARE MAINT FEES	10,581	11,481	420	42,350	42,350	42,350	42,350
5290 PROFESS/TECHNICAL SE	25,066	26,029	26,240	23,800	23,800	23,800	23,800
5300 MATERIALS & SUPPLIES	160,281	163,050	161,500	162,400	162,400	162,400	162,400
5410 COMPUTER EQUIPMENT	137	0	0	0	0	0	0

Total Operating Expenses	\$205,861	\$214,850	\$201,690	\$241,950	\$241,950	\$241,950	\$241,950

GRAND TOTAL	\$1,588,298	\$1,653,277	\$1,642,186	\$1,653,248	\$1,653,248	\$1,653,248	\$1,653,248

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: LIBRARY
FUNCTION: GROTON PUBLIC LIBRARY 1063

	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIR OF LIBRARY SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
ASST. DIR OF LIBRARY SERV	0.00	0.00	1.00	1.00	1.00	1.00
MGR OF LIBRARY PUBLIC SVC	1.00	1.00	0.00	0.00	0.00	0.00
MGR LIB TECH SVCS & CIRC	1.00	1.00	0.00	0.00	0.00	0.00
LIBRARIAN II	5.00	4.00	4.00	4.00	4.00	4.00
LIBRARIAN I - CIRCULATION	1.00	1.00	1.00	1.00	1.00	1.00
LIBRARIAN I - PUBLIC SERV	3.00	4.00	4.00	4.00	4.00	4.00
MUNICIPAL VIDEO SPECIALST	1.00	1.00	1.00	1.00	1.00	1.00
LIBRARY ASSISTANT I	2.00	1.00	1.00	1.00	1.00	1.00
MUNICIPAL VIDEO TECH	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST II 35 HRS	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	2.00	2.00	2.00	2.00	2.00	2.00

Total FTE Personnel	19.00	18.00	17.00	17.00	17.00	17.00

FTE SALARIES & WAGES						

DIR OF LIBRARY SERVICES	92,759	92,759	94,614	94,614	94,614	94,614
ASST. DIR OF LIBRARY SERV	0	0	86,101	86,101	86,101	86,101
MGR OF LIBRARY PUBLIC SVC	74,870	75,619	0	0	0	0
MGR LIB TECH SVCS & CIRC	86,795	86,795	0	0	0	0
LIBRARIAN II	343,246	273,717	279,191	279,191	279,191	279,191
LIBRARIAN I - CIRCULATION	59,630	59,577	61,807	61,807	61,807	61,807
LIBRARIAN I - PUBLIC SERV	169,449	221,745	230,652	230,652	230,652	230,652
MUNICIPAL VIDEO SPECIALST	75,857	75,857	77,375	77,375	77,375	77,375
LIBRARY ASSISTANT I	86,216	43,018	44,756	44,756	44,756	44,756
MUNICIPAL VIDEO TECH	45,633	46,675	48,561	48,561	48,561	48,561
FINANCIAL ASST II 35 HRS	55,831	55,627	56,739	56,739	56,739	56,739
OFFICE ASSISTANT II (35)	103,149	102,756	104,811	104,811	104,811	104,811

Total FTE Salaries & Wages	\$1,193,435	\$1,134,145	\$1,084,608	\$1,084,608	\$1,084,608	\$1,084,608

BorrowIT CT #3310

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$6,700 or 36.6%.

Cost Center 0 – BorrowIT CT

BorrowIT CT, formerly known as Connecticard, provides for the disbursement of state aid received by the Town through its participation in the borrowIT CT program.

- BorrowIT CT allows residents of any town in the state to use their library cards to borrow materials from any participating library.
- Funds received can only be used for general library purposes.
- State funding for this program has declined in recent years and future funding continues to be uncertain.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: LIBRARY
FUNCTION: BORROWIT CT 3310

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	16,813	18,300	17,531	25,000	25,000	25,000	25,000
Total Appropriation	\$16,813	\$18,300	\$17,531	\$25,000	\$25,000	\$25,000	\$25,000

COST CENTERS							

33100 BORROWIT CT	16,813	18,300	17,531	25,000	25,000	25,000	25,000
Total Cost Centers	\$16,813	\$18,300	\$17,531	\$25,000	\$25,000	\$25,000	\$25,000

FINANCING PLAN							

INTEREST INCOME	379	300	450	400	400	400	80
CONNECTICARD GRANT	23,820	0	18,300	0	0	0	0
FUND BALANCE APPLIED	0	18,000	0	24,600	24,600	24,600	24,920
Total Financing Plan	\$24,199	\$18,300	\$18,750	\$25,000	\$25,000	\$25,000	\$25,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: LIBRARY
FUNCTION: BORROWIT CT 3310

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5261 SOFTWARE MAINT FEES	16,813	18,300	17,531	25,000	25,000	25,000	25,000
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Total Operating Expenses	\$16,813	\$18,300	\$17,531	\$25,000	\$25,000	\$25,000	\$25,000
GRAND TOTAL	\$16,813	\$18,300	\$17,531	\$25,000	\$25,000	\$25,000	\$25,000

**TOWN OF GROTON, CT
FYE 2021 Adopted Budget**

BorrowIT CT FUND REVENUES: #3310

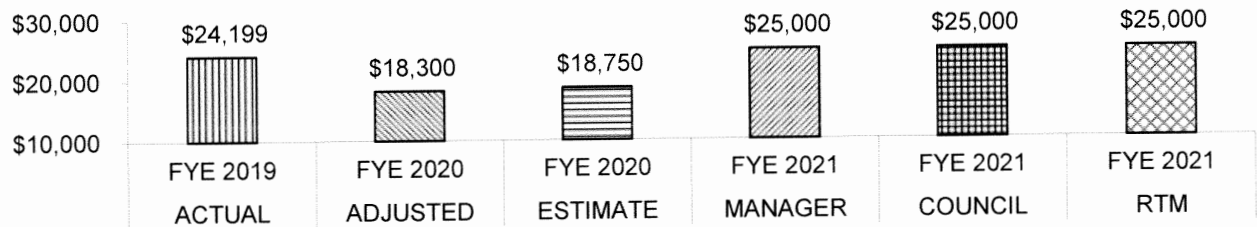
Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

BorrowIT CT - a Grant which reimburses the Library for services rendered to nonresidents. It is unknown if this grant will be received in FYE 2021.

Fund Balance Applied - represents that amount of unassigned Fund Balance in the BorrowIT CT Fund to be used to fund the budget for the fiscal year

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021
4412 Interest Income	\$ 379	\$ 300	\$ 450	\$ 400	\$ 400	\$ 80
4745 BorrowIT CT Grant	\$ 23,820	\$ 0	\$ 18,300	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 0	\$ 18,000	\$ 0	\$ 24,600	\$ 24,600	\$ 24,920
Total	\$ 24,199	\$ 18,300	\$ 18,750	\$ 25,000	\$ 25,000	\$ 25,000

BorrowIT CT Fund Revenues



Audit Fund Balance as of 6/30/2019	\$ 45,869
Estimated Fund Balance as of 6/30/20	\$ 47,088
Estimated Fund Balance as of 6/30/21	\$ 22,168
Fund Balance as a % of 2020 Expenditures	88.67%

PARKS & RECREATION #1064

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$66,593 or 4.2%. Personnel Services are up \$55,156 and operating expenses are up \$11,437.

Goals for this year

- Improve accessibility to parks to meet ADA compliance.
- Implement strategies to reduce barriers to participation at the Senior Center, identified in study conducted by GreatBlue study.
- Receive Agency Accreditation through National Recreation & Parks Association.
- Develop plans to implement recreational needs identified in the Community Needs Assessment.
- Expand native beach grass planting at Esker Point Beach further protecting the beach.

Highlights

- Selected as one of four senior centers across the country to implement a Seniors Cautious About Money (SCAM) program, Center received \$10,000 to implement program.
- Introduced Cognitive Safety and Awareness program.
- Addressed food insecurity issues for residents 5-18 by providing after-school meal program at the Community Center.
- Created after-school drop-in program to provide safe, structured activity for middle and high school students.

Cost Center 0 – Leadership & General Support

Our department recommitted to making Groton a more connected community working with local partners to engage in outreach and offer services to fill essential community needs.

Cost Center 2 – Programs and Events

Commit to delivering excellence in programming and services and to connect neighbors through clear communication, convenient access to information about parks, programming and financial aid.

Cost Center 4 – Senior Food Concession

Serve affordable healthy meals to seniors as part of a balanced approach to a healthy lifestyle. It includes part-time office/accounting support associated with the Senior Food Concession and kitchen Chef. A “Grab and Go” meal option is available. Meals are served Monday – Friday, from 8:30-10:30 and 11:15-12:45. All meals are prepared as reduced sodium and fat. A salad bar and healthy snack options are available.

Cost Center 5 – Senior Transportation Program

Provide transportation that supports independent living by providing essential transportation for medical, shopping and banking appointments. We have training for drivers to promote safe operation of vehicles.

Cost Center 6 – Senior Programs & Services

Senior programs and services encourage and develop physical, mental and social well-being of seniors through various programs and wellness services. Programs also create opportunities to keep seniors connected to the community through outreach activities.

Cost Center 8 – Parks Maintenance

We act as a steward of Groton's parks, trails and public beaches – conserving natural resources by using best practices to manage open spaces and coastal shorelines. Work includes: athletic field maintenance, landscaping, tree care and trail maintenance. It provides landscaping to numerous municipal building and non-park properties. Work also includes working with Groton Public Schools in maintaining some of their properties. The Town does receive a payment from the BOE for providing the field maintenance.

Cost Center A – Community Events

Offer community focused events that connect neighborhoods to the larger community, including annual community wide celebrations: Fourth of July Parade, Thames River Fireworks at Fort Griswold, Groton's Fall Festival and the Holiday Kickoff Celebration.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: PARKS & RECREATION
FUNCTION: PARKS & RECREATION 1064

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	1,357,037	1,441,986	1,405,912	1,561,410	1,497,142	1,497,142	1,497,142
Operating Expenses	155,419	150,793	152,412	162,230	162,230	162,230	162,230

Total Appropriation	\$1,512,456	\$1,592,779	\$1,558,324	\$1,723,640	\$1,659,372	\$1,659,372	\$1,659,372

COST CENTERS							

10640 LEADERSHIP/GEN SUPPT	179,508	239,565	243,975	251,520	251,520	251,520	251,520
10642 PROGRAMS & EVENTS	305,421	280,828	280,662	354,214	289,946	289,946	289,946
10644 SR FOOD CONCESSION	70,551	73,443	73,347	75,327	75,327	75,327	75,327
10645 SR TRANSPORTATION PR	156,185	150,972	137,308	167,665	167,665	167,665	167,665
10646 SR PROGRAMS & SERVIC	266,981	280,097	278,418	293,532	293,532	293,532	293,532
10648 PARKS MAINTENANCE	523,472	557,214	534,169	570,202	570,202	570,202	570,202
1064A COMMUNITY EVENTS	10,338	10,660	10,445	11,180	11,180	11,180	11,180

Total Cost Centers	\$1,512,456	\$1,592,779	\$1,558,324	\$1,723,640	\$1,659,372	\$1,659,372	\$1,659,372

FINANCING PLAN							

BOE-FHS/GRND MOWING	60,111	60,111	60,111	61,914	61,914	61,914	61,914
SENIOR CTR FEES	3,118	2,750	2,270	2,750	2,750	2,750	2,500
MISC-UNCLASSIFIED	26	0	0	0	0	0	0
LEASE FEES	5,590	4,500	0	0	0	0	0
GENERAL FUND	1,443,611	1,525,418	1,495,943	1,658,976	1,594,708	1,594,708	1,594,958

Total Financing Plan	\$1,512,456	\$1,592,779	\$1,558,324	\$1,723,640	\$1,659,372	\$1,659,372	\$1,659,372

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: PARKS & RECREATION
FUNCTION: PARKS & RECREATION 1064

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,107,758	1,179,227	1,179,313	1,215,591	1,215,591	1,215,591	1,215,591
5102 PART TIME PERSONNEL	55,657	39,689	46,700	51,861	51,861	51,861	51,861
5103 SEASONAL PERSONNEL	21,772	43,968	27,000	45,888	45,888	45,888	45,888
5104 OVERTIME PAY	14,095	10,050	10,050	10,850	10,850	10,850	10,850
5105 LONGEVITY PAY	3,413	2,668	2,668	2,798	2,798	2,798	2,798
5109 SALARY ADJUSTMENTS	4,945	0	302	64,268	0	0	0
5110 REGULAR PART TIME	58,130	62,381	41,198	66,087	66,087	66,087	66,087
5111 PREMIUM PAY/OUT OF C	0	250	250	250	250	250	250
5117 ALLOWANCES	1,025	1,380	1,380	1,430	1,430	1,430	1,430
5151 SOCIAL SECURITY	90,242	102,373	97,051	102,387	102,387	102,387	102,387

Total Personnel Services	\$1,357,037	\$1,441,986	\$1,405,912	\$1,561,410	\$1,497,142	\$1,497,142	\$1,497,142

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	3,014	5,150	3,725	4,290	4,290	4,290	4,290
5210 PROFESS DEVELOP/TRAI	5,394	7,100	9,240	12,000	12,000	12,000	12,000
5220 UTILITIES/FUEL/MILEA	5,348	7,000	7,480	8,140	8,140	8,140	8,140
5260 REPAIRS & MAINT-FAC/	853	2,230	610	2,110	2,110	2,110	2,110
5261 SOFTWARE MAINT FEES	3,698	4,150	3,723	4,845	4,845	4,845	4,845
5281 OCCUPATIONAL HEALTH	3,521	2,668	3,579	3,950	3,950	3,950	3,950
5290 PROFESS/TECHNICAL SE	39,028	42,335	42,735	42,775	42,775	42,775	42,775
5300 MATERIALS & SUPPLIES	60,060	68,760	68,655	68,730	68,730	68,730	68,730
5310 VEHICLE OPER/MAINT	16,157	11,400	11,400	11,400	11,400	11,400	11,400
5400 EQUIP/MACHINRY& FURN	18,346	0	1,265	3,990	3,990	3,990	3,990

Total Operating Expenses	\$155,419	\$150,793	\$152,412	\$162,230	\$162,230	\$162,230	\$162,230

GRAND TOTAL	\$1,512,456	\$1,592,779	\$1,558,324	\$1,723,640	\$1,659,372	\$1,659,372	\$1,659,372

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: PARKS & RECREATION
FUNCTION: PARKS & RECREATION 1064

	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR OF PARKS & REC	1.00	1.00	1.00	1.00	1.00	1.00
MGR GOLF COURSE & PARKS	0.25	0.25	0.25	0.25	0.25	0.25
MGR RECREATION SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
SR CENTER SUPERVISOR	1.00	1.00	1.00	1.00	1.00	1.00
PROGRAM SUPER SR CENTER	2.00	2.00	2.00	2.00	2.00	2.00
PROGRAM SUPER REC	2.00	2.00	2.00	2.00	2.00	2.00
COMMUNITY OUTREACH COORD.	1.00	1.00	1.00	1.00	1.00	1.00
FOOD SERVICE SUPERVISOR	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST I 35 HRS	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	3.00	3.00	3.00	3.00	3.00	3.00
PARKS LEADER	1.00	1.00	1.00	1.00	1.00	1.00
EQUIPMENT MECHANIC	1.00	1.00	1.00	1.00	1.00	1.00
GROUNDKEEPER	1.00	1.00	1.00	1.00	1.00	1.00
MAINTAINER	2.50	2.50	2.50	2.50	2.50	2.50

Total FTE Personnel	18.75	18.75	18.75	18.75	18.75	18.75

FTE SALARIES & WAGES						

DIRECTOR OF PARKS & REC	109,117	109,117	111,300	111,300	111,300	111,300
MGR GOLF COURSE & PARKS	22,307	22,307	22,753	22,753	22,753	22,753
MGR RECREATION SERVICES	85,181	85,181	86,885	86,885	86,885	86,885
SR CENTER SUPERVISOR	80,047	80,047	81,648	81,648	81,648	81,648
PROGRAM SUPER SR CENTER	117,664	117,662	122,418	122,418	122,418	122,418
PROGRAM SUPER REC	125,909	125,909	128,427	128,427	128,427	128,427
COMMUNITY OUTREACH COORD.	64,743	66,615	69,306	69,306	69,306	69,306
FOOD SERVICE SUPERVISOR	44,774	44,774	45,670	45,670	45,670	45,670
FINANCIAL ASST I 35 HRS	46,899	46,722	48,609	48,609	48,609	48,609
OFFICE ASSISTANT II (35)	143,495	142,946	148,348	148,348	148,348	148,348
PARKS LEADER	73,349	73,029	77,469	77,469	77,469	77,469
EQUIPMENT MECHANIC	69,675	69,405	70,793	70,793	70,793	70,793
GROUNDKEEPER	62,107	62,125	63,368	63,368	63,368	63,368
MAINTAINER	133,959	133,475	138,598	138,598	138,598	138,598

Total FTE Salaries & Wages	\$1,179,227	\$1,179,314	\$1,215,592	\$1,215,592	\$1,215,592	\$1,215,592

Shennecossett Golf Course #2010

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$31,249 or 2.5%. Personnel Services are up \$61,770 and operating expenses are down \$30,521.

Goals for Next Year

- Continue to expand membership and play among 21-35 year olds.
- Increase player feedback data collected, through an on course survey.
- Develop youth golfing program to encourage greater participation.
- Develop Memorial Stone project to create patio/planting area in front of the clubhouse.

Highlights

- Conducted Focus groups with millennials on enhancements to improve user experience.
- Hosted the CT Senior Open for the 22nd consecutive year, CT PGA Junior Tournament of Champions and the CSGA One Day Tournament of Champions.
- Introduced Monarchs In The Rough program to improve monarch butterfly habitat.
- Received recognition as one of the top ten courses in CT, by both Northeast Golf Magazine and Golfweek Magazine.
- Implemented new registration software improving online registration process.

Cost Center 0 – Grounds Maintenance

The Golf Course Manager works with the grounds staff to maintain the golf course in the best possible condition while utilizing sound fiscal and environmental stewardship practices, and assesses the relationship between golf course conditioning and pace of play. Improvements are made to various aspects of the course (bunkers, teeing areas, etc.) as budget and revenues allow.

Cost Center 1 – Customer Service

Management strives to provide a quality golf experience. Surveys are conducted on an annual basis to provide a process of continually assessing customer service delivery. Implementing various operational practices that reflect the needs of changing golfer expectations towards the goal of increasing rounds played. Those practices include allowing on-line booking of tee times, changes to membership options and more aggressive marketing to attract new or latent golfers. Administer the ranger staff to monitor and improve the pace of play at the course. Provide assistance to outside tournaments, conduct junior/beginner clinics, offer golf lessons and provide a well-stocked golf shop.

Cost Center 2 – Leadership/General Support

This cost center includes costs associated with the support of the golf course operation, including insurance, and credit card processing fees.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: SHENNECOSSETT GOLF COURSE 2010

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	779,604	820,294	811,549	882,064	882,064	882,064	882,064
Operating Expenses	465,508	415,055	413,937	384,534	384,534	384,534	384,534
Total Appropriation	\$1,245,112	\$1,235,349	\$1,225,486	\$1,266,598	\$1,266,598	\$1,266,598	\$1,266,598

COST CENTERS							

20100 GROUNDS MAINTENANCE	812,081	793,343	782,363	867,097	867,097	867,097	867,097
20101 CUSTOMER SERVICE	297,336	317,502	317,987	318,317	318,317	318,317	318,317
20102 LEADERSHIP/GEN SUPPT	135,695	124,504	125,136	81,184	81,184	81,184	81,184
Total Cost Centers	\$1,245,112	\$1,235,349	\$1,225,486	\$1,266,598	\$1,266,598	\$1,266,598	\$1,266,598

FINANCING PLAN							

SEASON MEMBERSHIPS	264,030	297,745	283,800	286,221	286,221	286,221	286,221
GREENS FEES	590,688	637,789	705,533	676,519	676,519	676,519	676,519
CART RENTALS	199,185	215,080	183,104	211,010	211,010	211,010	211,010
LEASE FEES	35,775	37,800	38,000	38,200	38,200	38,200	38,200
PAYMENTS FROM OTHER FUNDS	66	0	0	0	0	0	0
FUND BALANCE APPLIED	155,368	46,935	15,049	54,648	54,648	54,648	54,648
Total Financing Plan	\$1,245,112	\$1,235,349	\$1,225,486	\$1,266,598	\$1,266,598	\$1,266,598	\$1,266,598

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: SHENNECOSSETT GOLF COURSE 2010

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	393,288	410,622	405,180	421,746	421,746	421,746	421,746
5102 PART TIME PERSONNEL	48,527	46,186	46,186	45,808	45,808	45,808	45,808
5103 SEASONAL PERSONNEL	27,937	46,209	42,533	46,265	46,265	46,265	46,265
5104 OVERTIME PAY	29,886	39,525	39,525	39,825	39,825	39,825	39,825
5105 LONGEVITY PAY	1,213	1,943	1,268	1,363	1,363	1,363	1,363
5109 SALARY ADJUSTMENTS	0	0	623	0	0	0	0
5111 PREMIUM PAY/OUT OF C	0	250	250	250	250	250	250
5116 WAGE CONTINUATION	4,350	0	0	0	0	0	0
5117 ALLOWANCES	5,965	6,110	6,050	6,050	6,050	6,050	6,050
5151 SOCIAL SECURITY	37,180	42,142	42,141	43,045	43,045	43,045	43,045
5152 RETIREMENT	48,986	51,841	51,841	59,173	59,173	59,173	59,173
5153 HEALTH INSURANCE	140,437	148,211	148,211	169,059	169,059	169,059	169,059
5154 UNEMPLOYMENT COMPENS	0	0	486	0	0	0	0
5155 WORKER'S COMP	13,574	14,454	14,454	14,506	14,506	14,506	14,506
5158 LIFE INSURANCE	452	449	449	449	449	449	449
5170 OTHER POSTEMPLOY BEN	27,809	12,352	12,352	34,525	34,525	34,525	34,525

Total Personnel Services	\$779,604	\$820,294	\$811,549	\$882,064	\$882,064	\$882,064	\$882,064

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	702	2,000	2,000	2,000	2,000	2,000	2,000
5210 PROFESS DEVELOP/TRAI	2,762	3,525	2,775	3,505	3,505	3,505	3,505
5220 UTILITIES/FUEL/MILEA	112,650	130,686	130,686	124,240	124,240	124,240	124,240
5230 PYMNTS/CONTRIBUTIONS	59,433	46,420	46,420	250	250	250	250
5260 REPAIRS & MAINT-FAC/	250	500	500	500	500	500	500
5261 SOFTWARE MAINT FEES	2,725	3,020	3,020	3,840	3,840	3,840	3,840
5280 INSURANCE/RISK MGMT	22,814	22,899	23,531	23,531	23,531	23,531	23,531
5281 OCCUPATIONAL HEALTH	1,235	2,363	2,363	2,500	2,500	2,500	2,500
5290 PROFESS/TECHNICAL SE	71,760	75,987	74,987	76,018	76,018	76,018	76,018
5300 MATERIALS & SUPPLIES	56,735	70,300	70,300	70,300	70,300	70,300	70,300
5310 VEHICLE OPER/MAINT	8,452	15,000	15,000	15,000	15,000	15,000	15,000
5316 VEHICLE MAINT FEE	1,500	1,750	1,750	1,750	1,750	1,750	1,750
5318 COMPUTER REPLMNT FEE	605	605	605	600	600	600	600
5400 EQUIP/MACHINRY& FURN	1,547	5,000	5,000	2,500	2,500	2,500	2,500
5420 VEHICLES	122,338	15,000	15,000	28,000	28,000	28,000	28,000
5460 RESERVE FUND/EQUIPME	0	20,000	20,000	30,000	30,000	30,000	30,000

Total Operating Expenses	\$465,508	\$415,055	\$413,937	\$384,534	\$384,534	\$384,534	\$384,534

GRAND TOTAL	\$1,245,112	\$1,235,349	\$1,225,486	\$1,266,598	\$1,266,598	\$1,266,598	\$1,266,598

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: SHENNECOSSETT GOLF COURSE 2010

	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

FULL TIME EMPLOYEE (FTE) ANALYSIS						

MGR GOLF COURSE & PARKS	0.75	0.75	0.75	0.75	0.75	0.75
GOLF PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	1.00
EQUIPMENT MECHANIC	1.00	1.00	1.00	1.00	1.00	1.00
GROUNDSCOOPER	2.00	2.00	2.00	2.00	2.00	2.00
MAINTAINER	1.50	1.50	1.50	1.50	1.50	1.50

Total FTE Personnel	6.25	6.25	6.25	6.25	6.25	6.25

FTE SALARIES & WAGES						

MGR GOLF COURSE & PARKS	66,922	66,922	68,260	68,260	68,260	68,260
GOLF PROFESSIONAL	73,948	73,948	75,427	75,427	75,427	75,427
EQUIPMENT MECHANIC	69,675	69,405	70,793	70,793	70,793	70,793
GROUNDSCOOPER	124,213	124,251	126,736	126,736	126,736	126,736
MAINTAINER	75,865	70,655	80,530	80,530	80,530	80,530

Total FTE Salaries & Wages	\$410,622	\$405,180	\$421,746	\$421,746	\$421,746	\$421,746

**TOWN OF GROTON, CT
FYE 2021 Adopted Budget**

GOLF COURSE FUND REVENUES: #2010

Revenues for FYE 2021 golf course operations reflect the 2020 calendar year rates.

Season Memberships - represents annual payment to use the facility on a space available basis. Prices range from \$315 for a youth pass to \$2,860 for a non-resident family pass.

Greens Fees - represents the cost of one round of nine or eighteen holes of golf. The rates range from a \$20 youth rate to a \$52 rate for weekend non-resident eighteen holes. Additionally, there are Twilight and Winter rates of \$21 - \$33.

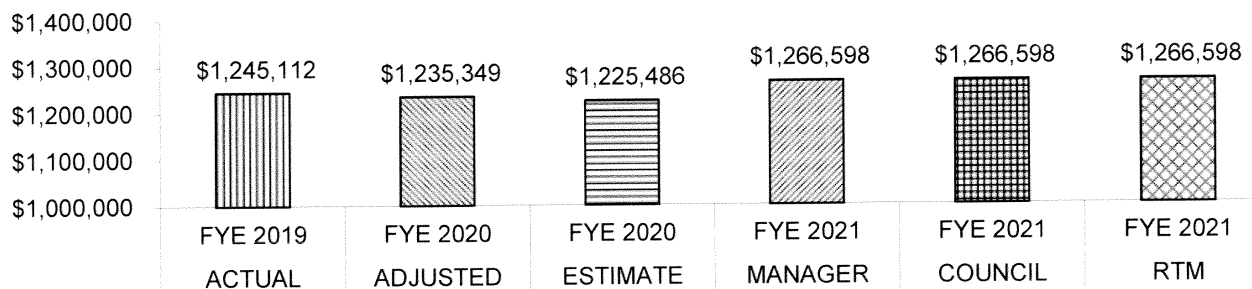
Cart Rentals - cart rentals are fixed at \$18 per person for eighteen holes, \$13 per person for nine holes, and \$13 per person for senior citizens before 9:00 a.m.

Lease Fees - represents lease payments received from the Par Four Restaurant.

Fund Balance Applied - represents the amount of unassigned fund balance in the Golf Course Fund to be used to fund the budget for the fiscal year.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021
4736 Season Memberships	\$ 264,030	\$ 297,745	\$ 283,800	\$ 286,221	\$ 286,221	\$ 286,221
4737 Greens Fees	\$ 590,688	\$ 637,789	\$ 705,533	\$ 676,519	\$ 676,519	\$ 676,519
4738 Cart Rentals	\$ 199,185	\$ 215,080	\$ 183,104	\$ 211,010	\$ 211,010	\$ 211,010
4741 Lease Fees	\$ 35,775	\$ 37,800	\$ 38,000	\$ 38,200	\$ 38,200	\$ 38,200
4766 Payments from Other Funds	\$ 66	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 155,368	\$ 46,935	\$ 15,049	\$ 54,648	\$ 54,648	\$ 54,648
Total	\$ 1,245,112	\$ 1,235,349	\$ 1,225,486	\$ 1,266,598	\$ 1,266,598	\$ 1,266,598

Golf Course Fund Revenues



Audit Fund Balance as of 6/30/2019	\$ 169,666
Estimated Fund Balance as of 6/30/20	\$ 154,617
Estimated Fund Balance as of 6/30/21	\$ 99,969
Fund Balance as a % of 2020 Expenditures	7.89%

REC & SENIOR ACTIVITIES #3240

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$66,264 or 5.3%. Personnel Services are up \$86,199 and operating expenses are down \$19,935.

Goals for this year

- Increase utilization of Community Center by those groups underserved in the community.
- Introduce mobile recreation program to reach underserved neighborhoods throughout the community.
- Relocate recreation division staff into A-wing of community center.

Highlights

- Received grant to install LED lights in the community center saving \$16,000 annually.
- Awarded First Place in Fundraising category through the National Institute of Senior Centers Programs for Bakers Battle event.
- Collaborated with Police department to implement Community Policing Office in Community Center.
- Hosted Annual National American Karate Championship.

Cost Center 1 – Recreation Programs

Provides affordable programs that meet the community's need for recreational, sports, social and cultural opportunities, while continuing to adapt our program offerings to meet the changing demands and interests of the community. Programing to meet the unique needs of citizens with physical and cognitive challenges is also provided. Programs offered include Unified Sports Fitness Club, which pairs individuals with and without special needs. Other classes offered include adaptive fitness and swimming.

Staffs summer camp sites for children ages 5-13, a pre-school camp experience for younger children and an adventure camp for teens.

Cost Center 5 – Senior Programs

Foster health and well-being by offering accessible recreation programming, affordable essential services and resources that support active lifestyles for those 55+.

Senior programs include overnight and multi-day trips. Trips are open to the public and family trips, as well as senior specific trips, are planned. Trips range from a day in NYC to lighthouse boat tours. Outdoor Adventure Travel (OATS) focus on the more adventuresome senior and include hiking, snowshoeing, ropes course, zip lines and much more. The goal is to attract younger seniors to the center.

Cost Center 6 – Senior Food Concession

Serve affordable healthy meals to seniors as part of a balanced approach to a healthy lifestyle. Revenue collected pays for the food, supplies and equipment expenses plus part-time office/accounting support associated with the Senior Food Concession.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: REC & SENIOR ACTIVITIES 3240

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Personnel Services	561,521	649,573	651,031	735,772	735,772	735,772	735,772
Operating Expenses	460,879	592,665	546,836	557,730	572,730	572,730	572,730

Total Appropriation	\$1,022,400	\$1,242,238	\$1,197,867	\$1,293,502	\$1,308,502	\$1,308,502	\$1,308,502

COST CENTERS							

32401 RECREATION PROGRAMS	739,231	852,968	836,216	889,301	889,301	889,301	889,301
32405 SENIOR PROGRAMS	181,336	278,815	253,454	287,226	302,226	302,226	302,226
32406 SENIOR FOOD CONCESSI	101,833	110,455	108,197	116,975	116,975	116,975	116,975

Total Cost Centers	\$1,022,400	\$1,242,238	\$1,197,867	\$1,293,502	\$1,308,502	\$1,308,502	\$1,308,502

FINANCING PLAN							

SENIOR PROGRAMS	228,479	273,350	133,576	235,000	235,000	235,000	160,000
SR CTR FOOD CONCESSION	84,845	82,000	81,375	82,000	82,000	82,000	83,000
RECREATION PROGRAMS	691,698	822,670	425,000	850,000	850,000	850,000	825,000
MISC-UNCLASSIFIED	337	0	0	0	0	0	0
FUND BALANCE APPLIED	17,041	64,218	557,916	126,502	141,502	141,502	240,502

Total Financing Plan	\$1,022,400	\$1,242,238	\$1,197,867	\$1,293,502	\$1,308,502	\$1,308,502	\$1,308,502

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: REC & SENIOR ACTIVITIES 3240

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	81	0	0	0	0	0	0
5102 PART TIME PERSONNEL	345,230	369,008	378,500	430,777	430,777	430,777	430,777
5103 SEASONAL PERSONNEL	153,761	211,215	200,000	227,661	227,661	227,661	227,661
5104 OVERTIME PAY	31	0	500	500	500	500	500
5110 REGULAR PART TIME	22,184	22,357	25,000	23,700	23,700	23,700	23,700
5151 SOCIAL SECURITY	40,234	46,098	46,136	52,222	52,222	52,222	52,222
5152 RETIREMENT	0	895	895	912	912	912	912
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Total Personnel Services	\$561,521	\$649,573	\$651,031	\$735,772	\$735,772	\$735,772	\$735,772
OPERATING EXPENSES							

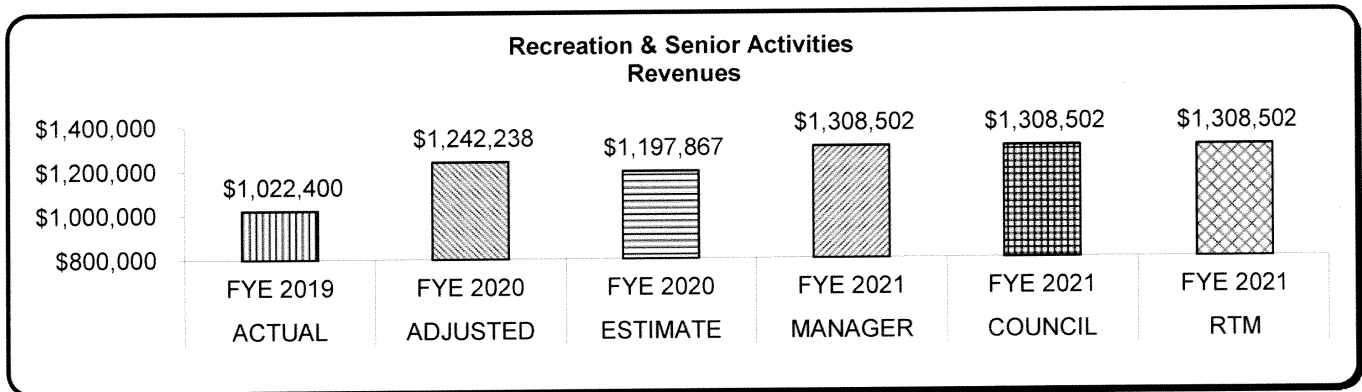
5201 POSTAGE/PRINT/ADVERT	21,894	23,585	22,013	23,678	23,678	23,678	23,678
5210 PROFESS DEVELOP/TRAI	1,330	4,550	2,480	5,230	5,230	5,230	5,230
5220 UTILITIES/FUEL/MILEA	600	0	600	0	0	0	0
5230 PYMNTS/CONTRIBUTIONS	290	0	0	0	0	0	0
5260 REPAIRS & MAINT-FAC/	15,987	9,380	9,081	6,380	6,380	6,380	6,380
5261 SOFTWARE MAINT FEES	6,833	9,000	9,601	9,260	9,260	9,260	9,260
5281 OCCUPATIONAL HEALTH	0	750	0	0	0	0	0
5290 PROFESS/TECHNICAL SE	267,425	354,750	311,082	352,357	367,357	367,357	367,357
5300 MATERIALS & SUPPLIES	142,201	148,000	147,329	149,250	149,250	149,250	149,250
5400 EQUIP/MACHINRY& FURN	3,196	42,650	44,650	11,575	11,575	11,575	11,575
5410 COMPUTER EQUIPMENT	1,123	0	0	0	0	0	0
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Total Operating Expenses	\$460,879	\$592,665	\$546,836	\$557,730	\$572,730	\$572,730	\$572,730
GRAND TOTAL	\$1,022,400	\$1,242,238	\$1,197,867	\$1,293,502	\$1,308,502	\$1,308,502	\$1,308,502

**TOWN OF GROTON, CT
FYE 2021 Adopted Budget**

RECREATION & SENIOR ACTIVITIES REVENUES: #3240

Each account below represents the revenue derived from a particular area of programs.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021
4672B Senior Programs	\$ 228,479	\$ 273,350	\$ 133,576	\$ 235,000	\$ 235,000	\$ 160,000
4672D Senior Center Food Concession	\$ 84,845	\$ 82,000	\$ 81,375	\$ 82,000	\$ 82,000	\$ 83,000
4684B Recreation Programs	\$ 691,698	\$ 822,670	\$ 425,000	\$ 850,000	\$ 850,000	\$ 825,000
4733 Misc-Unclassified	\$ 337	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 17,041	\$ 64,218	\$ 557,916	\$ 141,502	\$ 141,502	\$ 240,502
Total	\$ 1,022,400	\$ 1,242,238	\$ 1,197,867	\$ 1,308,502	\$ 1,308,502	\$ 1,308,502



Audit Fund Balance as of 6/30/2019	\$ 377,367
Estimated Fund Balance as of 6/30/20	\$ (180,549)
Estimated Fund Balance as of 6/30/21	\$ (421,051)
Fund Balance as a % of 2020 Expenditures	-32.18%

CONTRIBUTIONS TO OTHER FUNDS #1073

Final FYE 21 Budget Result: During budget deliberations, the Town Council reduced this function by \$566,000.

The overall decrease in this budget is \$674,610 or 40.8%.

Cost Center 1 – Revaluation Fund

The contribution to the Revaluation Fund (2120) allows for future revaluations and updating GIS aerial Maps.

Cost Center 3 – Computer Replacement

This is a contribution from the general fund to purchase equipment in Fund 605 as needed.

Cost Center 6 – Fleet Vehicles

In FYE 2020 the department requested \$874,651 for vehicle contributions which was reduced to \$706,280. For FYE 2021 the department requested \$878,524 which the Town Manager reduced to \$566,000. During budget deliberations the Town Council reduced this amount to zero, and the RTM sustained the action.

Cost Center 7 – Fleet Maintenance

In FYE 2019 the maintenance contribution was removed from the departments and they are now included in this function.

Cost Center 8 – Fleet Fuel

In FYE 2019 the fuel contribution was removed from the departments and they are now included in this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: CONTR. TO OTHER FUNDS
DEPARTMENT: CONTR. TO OTHER FUNDS
FUNCTION: CONTR. TO OTHER FUNDS 1073

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	1,699,159	1,651,951	1,651,951	1,855,865	1,543,341	977,341	977,341
Total Appropriation	\$1,699,159	\$1,651,951	\$1,651,951	\$1,855,865	\$1,543,341	\$977,341	\$977,341

COST CENTERS							

10731 REVALUATION FUND	225,000	240,000	240,000	280,000	280,000	280,000	280,000
10733 COMPUTER REPLACEMENT	72,936	78,091	78,091	64,015	64,015	64,015	64,015
10736 FLEET VEHICLES	748,502	706,280	706,280	878,524	566,000	0	0
10737 FLEET MAINTENANCE	370,575	387,600	387,600	393,750	393,750	393,750	393,750
10738 FLEET FUEL	282,146	239,980	239,980	239,576	239,576	239,576	239,576
Total Cost Centers	\$1,699,159	\$1,651,951	\$1,651,951	\$1,855,865	\$1,543,341	\$977,341	\$977,341

FINANCING PLAN							

GENERAL FUND	1,699,159	1,651,951	1,651,951	1,855,865	1,543,341	977,341	977,341
Total Financing Plan	\$1,699,159	\$1,651,951	\$1,651,951	\$1,855,865	\$1,543,341	\$977,341	\$977,341

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: CONTR. TO OTHER FUNDS
DEPARTMENT: CONTR. TO OTHER FUNDS
FUNCTION: CONTR. TO OTHER FUNDS 1073

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

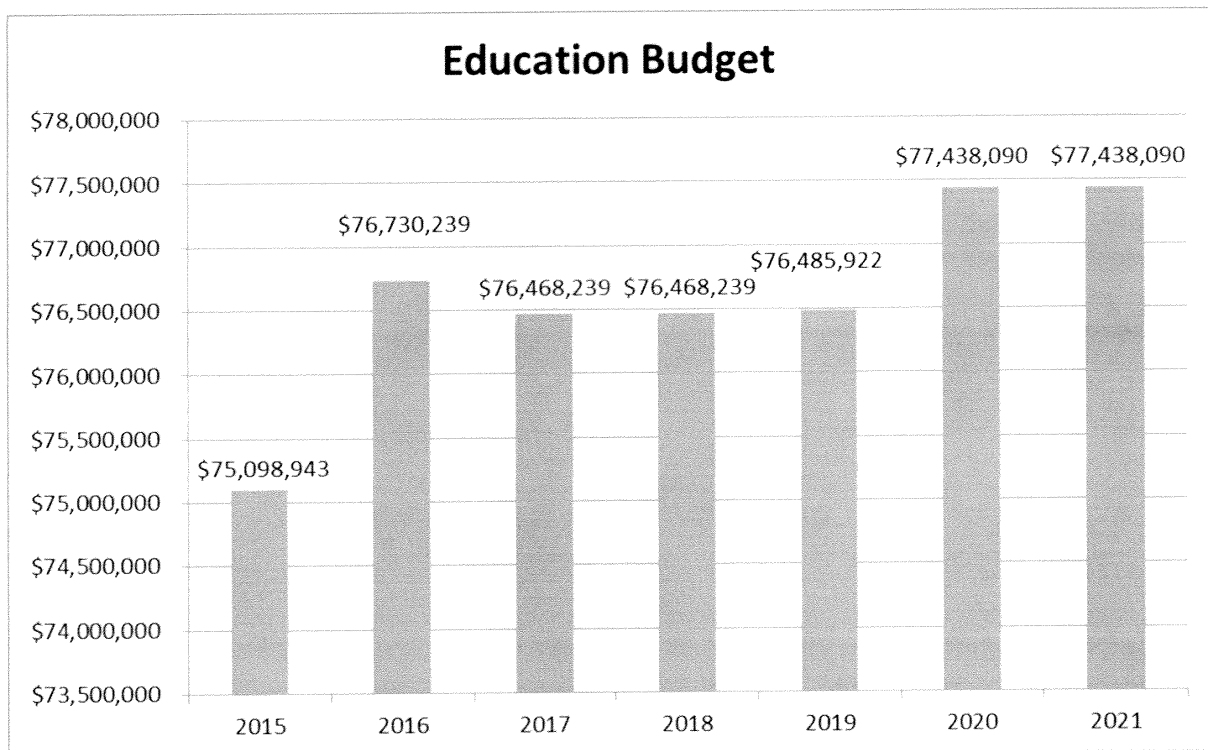
OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	1,699,159	1,651,951	1,651,951	1,855,865	1,543,341	977,341	977,341
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Total Operating Expenses	\$1,699,159	\$1,651,951	\$1,651,951	\$1,855,865	\$1,543,341	\$977,341	\$977,341
GRAND TOTAL	\$1,699,159	\$1,651,951	\$1,651,951	\$1,855,865	\$1,543,341	\$977,341	\$977,341

EDUCATION #1080

Final FYE 21 Budget Result: During budget deliberations, the Town Council reduced this function by \$496,460.

As per the Town Charter, the Town Manager submitted the Education Budget to the Town Council with no adjustments.



TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: EDUCATION SERVICES
DEPARTMENT: EDUCATION
FUNCTION: EDUCATION 1080

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	76,446,463	77,438,090	77,393,337	77,934,550	77,934,550	77,438,090	77,438,090
Total Appropriation	\$76,446,463	\$77,438,090	\$77,393,337	\$77,934,550	\$77,934,550	\$77,438,090	\$77,438,090

COST CENTERS							

10800 EDUCATION SERVICES	76,446,463	77,438,090	77,393,337	77,934,550	77,934,550	77,438,090	77,438,090
Total Cost Centers	\$76,446,463	\$77,438,090	\$77,393,337	\$77,934,550	\$77,934,550	\$77,438,090	\$77,438,090

FINANCING PLAN							

FEDERAL FUNDS	269,291	149,039	149,039	189,100	189,100	189,100	192,100
EDUC COST SHARING	25,025,766	25,025,766	25,040,045	25,040,045	25,040,045	25,040,045	25,040,045
ADULT EDUCATION	102,394	102,300	113,451	114,320	114,320	114,320	116,960
SPECIAL EDUCATION	917,145	850,000	1,223,158	850,000	850,000	850,000	900,000
MAGNET SCHL TRANSPORTATIN	182,000	188,000	188,000	185,000	185,000	185,000	185,000
NON PUBLIC PUPIL SERVICE	22,315	22,000	26,246	22,000	22,000	22,000	26,246
PUPIL IMPACT AID	5,253,028	3,306,657	3,945,649	3,256,657	3,256,657	3,256,657	3,283,678
TUITION-FR OTHR TOWNS	104,855	70,000	78,043	64,000	64,000	64,000	64,000
OTHR SCHOOL RECEIPTS	33,549	19,000	23,409	27,500	27,500	27,500	25,000
MISC-UNCLASSIFIED	643	0	0	0	0	0	0
GENERAL FUND	44,535,477	47,705,328	46,606,297	48,185,928	48,185,928	47,689,468	47,605,061
Total Financing Plan	\$76,446,463	\$77,438,090	\$77,393,337	\$77,934,550	\$77,934,550	\$77,438,090	\$77,438,090

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: EDUCATION SERVICES
DEPARTMENT: EDUCATION
FUNCTION: EDUCATION 1080

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	76,446,463	77,438,090	77,393,337	77,934,550	77,934,550	77,438,090	77,438,090
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$76,446,463	\$77,438,090	\$77,393,337	\$77,934,550	\$77,934,550	\$77,438,090	\$77,438,090
GRAND TOTAL	\$76,446,463	\$77,438,090	\$77,393,337	\$77,934,550	\$77,934,550	\$77,438,090	\$77,438,090

Regional Agencies #1083

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$2,260 or 1.7%.

Cost Center 0 – Southeastern Connecticut Council of Governments

Southeastern Connecticut Council of Governments (SCCOG) municipal dues are based on a per capita rate. Dues are assessed using U.S. Census population data and the City of Groton pays their prorated share of the dues directly.

Cost Center 1 – Southeastern Connecticut Enterprise Region (seCTer)

Southeastern Connecticut Enterprise Region (seCTer) dues are based on per capita rate.

Cost Center 2 – Southeastern Area Transit Authority (SEAT)

Southeastern Area Transit (SEAT) provides both fixed-route transit services and complementary Americans with Disabilities Act paratransit services in the Town and the region.

Cost Center 3 – Southeastern Connecticut Regional Probate Court

On January 3, 2011, the probate courts of Groton, Stonington, North Stonington and Ledyard were consolidated into the new regional probate court. The Town's contribution is a per capita prorated share.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: REGIONAL AGENCIES
FUNCTION: REGIONAL AGENCIES 1083

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	132,033	134,239	134,239	136,499	136,499	136,499	136,499
Total Appropriation	\$132,033	\$134,239	\$134,239	\$136,499	\$136,499	\$136,499	\$136,499

COST CENTERS							

10830 SE CT COG	16,349	16,349	16,349	16,349	16,349	16,349	16,349
10831 SECTER	14,040	14,041	14,041	14,041	14,041	14,041	14,041
10832 SEAT	88,211	90,416	90,416	92,676	92,676	92,676	92,676
10833 SE CT PROBATE COURT	13,433	13,433	13,433	13,433	13,433	13,433	13,433
Total Cost Centers	\$132,033	\$134,239	\$134,239	\$136,499	\$136,499	\$136,499	\$136,499

FINANCING PLAN							

GENERAL FUND	132,033	134,239	134,239	136,499	136,499	136,499	136,499
Total Financing Plan	\$132,033	\$134,239	\$134,239	\$136,499	\$136,499	\$136,499	\$136,499

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: REGIONAL AGENCIES
FUNCTION: REGIONAL AGENCIES 1083

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	132,033	134,239	134,239	136,499	136,499	136,499	136,499
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$132,033	\$134,239	\$134,239	\$136,499	\$136,499	\$136,499	\$136,499
GRAND TOTAL	\$132,033	\$134,239	\$134,239	\$136,499	\$136,499	\$136,499	\$136,499

HEALTH & SERVICE AGENCIES #1084

This function includes the Town and City contributions to the Ledge Light Health District; the cost of services provided by the Visiting Nurses Association (VNA) to the Board of Education as well as health promotion activities; requests for funding by Outside Social Service Agencies; libraries, ambulance companies and the Marine Sewage Disposal Service.

Cost Center 0 – Ledge Light Health District

Ledge Light Health District promotes healthy communities and bases its fees on the population of the towns it serves.

Cost Center 1 – VNA (School Health)

VNA/School Health includes RN and Health Aide services as planned by the Board of Education.

Cost Center 2 – VNA (Health Promotion)

The VNA account Health Promotion covers the cost of blood pressure and wellness clinics and Indigent care and wellness visits.

Cost Center 3 – Groton Ambulance

The Association was incorporated in 1954 and provides ambulance service to the residents and visitors of Groton.

Cost Center 5 – Service Agencies

Service/Outside Agency requests forwarded to the Town Manager. The summary table on the following page shows the final approved amounts.

Cost Center 7 – Marine Sewage Disposal

Marine sewage disposal pertains to expenses related to providing pump out boat service along our coastal waters.

Cost Center 8 – Mystic River Ambulance

Mystic River Ambulance has provided emergency medical services to the residents of Groton and Stonington since 1981.

Cost Center 9 – Mystic Noank Library

The Mystic & Noank Library is located in Mystic and serves the citizens of both Groton and Stonington.

Cost Center 9A – Bill Memorial Library

The Bill Memorial Library is located in the City of Groton.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: HEALTH & SERVICE AGENCIES
FUNCTION: HEALTH & SERVICE AGENCIES 1084

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	1,666,967	1,703,541	1,703,541	1,776,196	1,709,602	1,709,602	1,709,602
Total Appropriation	\$1,666,967	\$1,703,541	\$1,703,541	\$1,776,196	\$1,709,602	\$1,709,602	\$1,709,602

COST CENTERS							

10840 LEDGELIGHT HEALTH	289,354	287,983	287,983	285,160	285,160	285,160	285,160
10841 VNA (SCHOOL HEALTH)	1,060,298	1,081,278	1,081,278	1,081,278	1,081,278	1,081,278	1,081,278
10842 VNA (HEALTH PROMO)	27,702	33,824	33,824	32,708	32,708	32,708	32,708
10843 GROTON AMBULANCE	52,976	52,976	52,976	52,976	52,976	52,976	52,976
10845 SERVICE AGENCIES	68,657	62,500	62,500	83,594	72,500	72,500	72,500
10847 MARINE SEWAGE DISP.	19,980	19,980	19,980	19,980	19,980	19,980	19,980
10848 MYSTIC RIVER AMBULAN	25,000	25,000	25,000	38,500	25,000	25,000	25,000
10849 MYSTIC NOANK LIBRARY	100,000	115,000	115,000	152,000	115,000	115,000	115,000
10849A BILL MEMORIAL LIBRAR	23,000	25,000	25,000	30,000	25,000	25,000	25,000
Total Cost Centers	\$1,666,967	\$1,703,541	\$1,703,541	\$1,776,196	\$1,709,602	\$1,709,602	\$1,709,602

FINANCING PLAN							

GENERAL FUND	1,666,967	1,703,541	1,703,541	1,776,196	1,709,602	1,709,602	1,709,602
Total Financing Plan	\$1,666,967	\$1,703,541	\$1,703,541	\$1,776,196	\$1,709,602	\$1,709,602	\$1,709,602

SUMMARY OF OUTSIDE AGENCIES						
AGENCY	Approved FYE 2020	Requested FYE 2021	Town Manager FYE 2021	Town Council FYE 2021	RTM FYE 2021	
New London Homeless Hospitality Center, Inc.	\$ 7,125	\$ 7,250	\$ 7,125	\$ 7,125	\$ 7,125	
SCADD	\$ 3,705	\$ 5,000	\$ 3,705	\$ 3,705	\$ 3,705	
Safe Futures, Inc.	\$ 9,500	\$ 9,600	\$ 9,500	\$ 9,500	\$ 9,500	
ARC of New London County Inc.	\$ -	\$ 2,000	\$ -	\$ 1,000	\$ 1,000	
Connecticut Legal Services	\$ 7,260	\$ 7,260	\$ 7,260	\$ 7,260	\$ 7,260	
UCFS Inc., Behavioral Health Services	\$ -	\$ 4,000	\$ -	\$ 1,000	\$ 1,000	
Always Home, Inc.	\$ 4,750	\$ 4,750	\$ 4,750	\$ 4,750	\$ 4,750	
Sexual Assault Crisis Center of Eastern CT, Inc.	\$ 1,000	\$ 1,100	\$ 1,000	\$ 2,000	\$ 2,000	
Meals on Wheels/TVCCA, Inc.	\$ 22,767	\$ 24,634	\$ 22,767	\$ 23,660	\$ 23,660	
Children First Groton (CFG)	\$ 2,500	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,500	
Eastern Connecticut Symphony	\$ 3,893	\$ 5,000	\$ 3,893	\$ -	\$ -	
Thames River Heritage Park	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
TOTAL - GRANTS	\$ 72,500	\$ 83,594	\$ 72,500	\$ 72,500	\$ 72,500	

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: HEALTH & SERVICE AGENCIES
FUNCTION: HEALTH & SERVICE AGENCIES 1084

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	1,666,967	1,703,541	1,703,541	1,776,196	1,709,602	1,709,602	1,709,602
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$1,666,967	\$1,703,541	\$1,703,541	\$1,776,196	\$1,709,602	\$1,709,602	\$1,709,602
GRAND TOTAL	\$1,666,967	\$1,703,541	\$1,703,541	\$1,776,196	\$1,709,602	\$1,709,602	\$1,709,602

CITY OF GROTON #1090

As per the Town Charter, the Manager submitted the Subdivision budgets to the Council with no adjustments.

Section 40 of Number 362 of the Special Acts of 1933 requires that the Town Council shall pay to the City the amount of monies that are “necessary and proper for making and repairing of the streets and highways” within the City. There is no similar Special Act regarding the payment of monies to the City for its police.

Cost Center 0 – Police

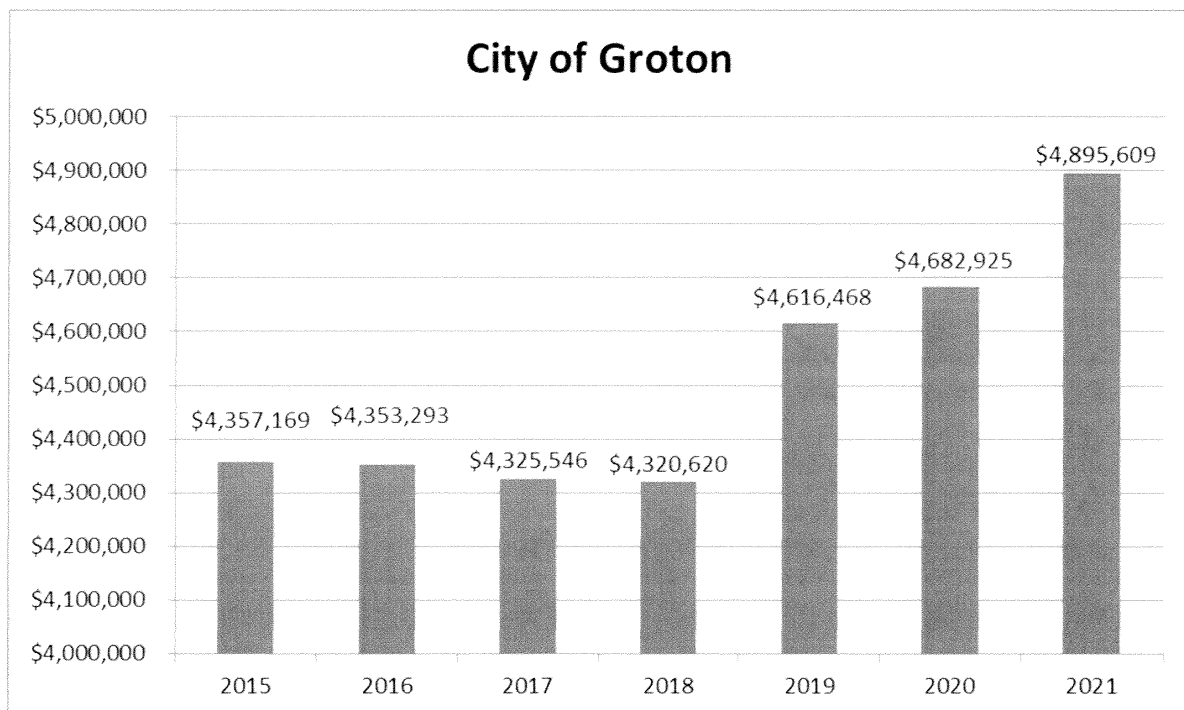
The City of Groton’s Police budget request of \$2,618,195 represents an increase of \$53,752 or 2.1% from their FYE 2020 appropriation. During budget deliberations the Town Council reduced this cost center by \$36,250, and the RTM sustained this action.

Cost Center 1 – Highway Maintenance

The Highway budget request of \$2,354,946 is an increase of \$284,994 or 13.8% from their FYE 2020 appropriation. During budget deliberations the Town Council reduced this cost center by \$165,000, and the RTM sustained this action.

Cost Center 4 – Street Lighting

The Town pays for Street Lighting expenses associated with the City and the expenditures will be charged here.



TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: CITY OF GROTON 1090

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	4,607,830	4,752,895	4,666,143	5,096,859	5,096,859	4,895,609	4,895,609
Total Appropriation	\$4,607,830	\$4,752,895	\$4,666,143	\$5,096,859	\$5,096,859	\$4,895,609	\$4,895,609

COST CENTERS							

10900 POLICE	2,443,079	2,564,443	2,564,443	2,618,195	2,618,195	2,581,945	2,581,945
10901 HIGHWAY MAINTENANCE	2,050,863	2,069,952	1,999,982	2,354,946	2,354,946	2,189,946	2,189,946
10904 STREET LIGHTING	113,888	118,500	101,718	123,718	123,718	123,718	123,718
Total Cost Centers	\$4,607,830	\$4,752,895	\$4,666,143	\$5,096,859	\$5,096,859	\$4,895,609	\$4,895,609

FINANCING PLAN							

GENERAL FUND	4,607,830	4,752,895	4,666,143	5,096,859	5,096,859	4,895,609	4,895,609
Total Financing Plan	\$4,607,830	\$4,752,895	\$4,666,143	\$5,096,859	\$5,096,859	\$4,895,609	\$4,895,609

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: CITY OF GROTON 1090

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	113,888	118,500	101,718	123,718	123,718	123,718	123,718
5230 PYMNTS/CONTRIBUTIONS	4,493,942	4,634,395	4,564,425	4,973,141	4,973,141	4,771,891	4,771,891
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$4,607,830	\$4,752,895	\$4,666,143	\$5,096,859	\$5,096,859	\$4,895,609	\$4,895,609
GRAND TOTAL	\$4,607,830	\$4,752,895	\$4,666,143	\$5,096,859	\$5,096,859	\$4,895,609	\$4,895,609

GROTON LONG POINT #1091

As per the Town Charter, the Manager submits Subdivision budgets to the Council with no adjustments. Section 24 of the Groton Long Point Association Special Act/Charter requires that the Town of Groton shall pay to the Groton Long Point Association the amount of monies that “shall be necessary and proper for the making and repairing of the highways and bridges within the territorial limits of the Association.” There is no similar Special Act regarding the payment of monies to the Groton Long Point Association for its police function.

Cost Center 0 – Police

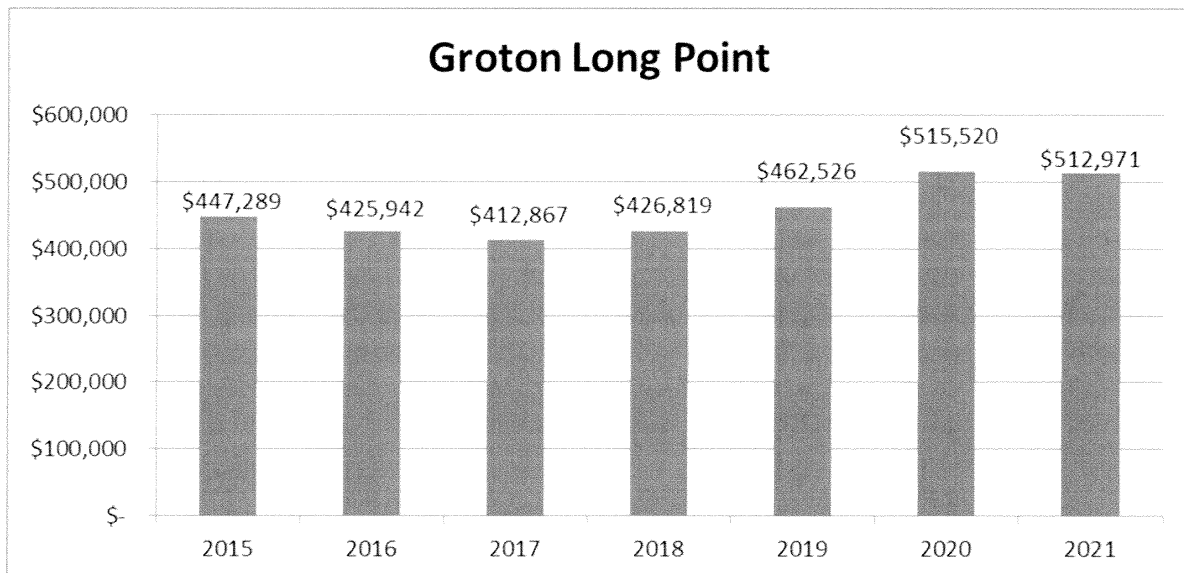
The Groton Long Point Police budget request of \$355,000 represents an increase of \$67,000 or 23.3% more than the FYE 2020 appropriation. During budget deliberations the Town Council reduced this cost center by \$67,000, and the RTM sustained this action.

Cost Center 1 – Highway Maintenance

The Highway budget request of \$281,500 is an increase of \$70,999 or 33.7% more than the FYE 2020 appropriation. During budget deliberations the Town Council reduced this cost center by \$70,999, and the RTM sustained this action.

Cost Center 2 – Street Lighting

The Town pays for Street Lighting expenses associated with Groton Long Point and the expenditures will be charged here.



TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: GROTON LONG POINT 1091

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	461,406	515,520	512,687	650,970	650,970	512,971	512,971
Total Appropriation	\$461,406	\$515,520	\$512,687	\$650,970	\$650,970	\$512,971	\$512,971

COST CENTERS							

10910 POLICE	266,030	288,000	288,000	355,000	355,000	288,000	288,000
10911 HIGHWAY MAINTENANCE	179,813	210,501	210,501	281,500	281,500	210,501	210,501
10912 STREET LIGHTING	15,563	17,019	14,186	14,470	14,470	14,470	14,470
Total Cost Centers	\$461,406	\$515,520	\$512,687	\$650,970	\$650,970	\$512,971	\$512,971

FINANCING PLAN							

GENERAL FUND	461,406	515,520	512,687	650,970	650,970	512,971	512,971
Total Financing Plan	\$461,406	\$515,520	\$512,687	\$650,970	\$650,970	\$512,971	\$512,971

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: GROTON LONG POINT 1091

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	15,563	17,019	14,186	14,470	14,470	14,470	14,470
5230 PYMNTS/CONTRIBUTIONS	445,843	498,501	498,501	636,500	636,500	498,501	498,501

Total Operating Expenses	\$461,406	\$515,520	\$512,687	\$650,970	\$650,970	\$512,971	\$512,971
GRAND TOTAL	\$461,406	\$515,520	\$512,687	\$650,970	\$650,970	\$512,971	\$512,971

FIRE DISTRICTS PILOT #1092

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

There are two components to the Fire District PILOT program:

- The State allocates an “in lieu of real estate taxes” payment which is intended to reimburse the Town for services to State-owned properties. The Town cannot collect taxes on State-owned property. Since the Town is not providing fire protection services and as the fire district also depends on real estate taxes as their major revenue source, a share of the State “in lieu of real estate taxes” payment is passed on. Fire Districts provide protection to the State-owned properties and receive no payment from the State for this service. All seven operating fire districts receive a \$1,000 base payment for the formula in recognition that all assume some responsibility for protection of State property through the mutual aid system. The total is reduced by the \$7,000 in base payments and the remainder is distributed according to a prior year allocation. For FYE 2021 the overall payment is the same as FYE 2020 \$121,000.
- Fire District mill taxes are not collected on Town-owned property. Begun in FYE 2002 was a PILOT (payment in lieu of taxes) to be divided among the fire districts according to a formula based on acres of Town-owned land and square footage of Town-owned buildings within each District. For FYE 2021 the overall payment is the same as FYE 2020 \$125,000.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: FIRE DISTRICTS PILOT 1092

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	246,000	246,000	246,000	246,000	246,000	246,000	246,000
Total Appropriation	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000

COST CENTERS							

10920 CITY OF GROTON	37,705	37,705	37,705	37,705	37,705	37,705	37,705
10921 POQ BRIDGE FIRE DIST	154,548	154,548	154,548	154,548	154,548	154,548	154,548
10922 MYSTIC FIRE DISTRICT	13,839	13,839	13,839	13,839	13,839	13,839	13,839
10923 NOANK FIRE DISTRICT	6,360	6,360	6,360	6,360	6,360	6,360	6,360
10924 OLD MYSTIC FIRE DIST	18,183	18,183	18,183	18,183	18,183	18,183	18,183
10925 GROTON LONG POINT AS	1,270	1,270	1,270	1,270	1,270	1,270	1,270
10926 CTR GROTON FIRE DIST	5,624	5,624	5,624	5,624	5,624	5,624	5,624
10927 WEST PLEASANT VALLEY	8,471	8,471	8,471	8,471	8,471	8,471	8,471
Total Cost Centers	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000

FINANCING PLAN							

GENERAL FUND	246,000	246,000	246,000	246,000	246,000	246,000	246,000
Total Financing Plan	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: FIRE DISTRICTS PILOT 1092

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	246,000	246,000	246,000	246,000	246,000	246,000	246,000
Total Operating Expenses	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000
GRAND TOTAL	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000

MUMFORD COVE SPECIAL DISTRICT #2060

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

Mumford Cove Association contracts with the Noank Fire district for fire protection and taxes the residents for the cost of this service.

The adopted mill rate decreased to .33 mills for FYE 2021.

FYE 2021 Tax rate calculation is as follows:

- Amount to be raised by taxes \$20,480
- Divided by the 10/1/19 Grand list \$62,970,923
- Equals .000325
- Divided by 99.5% collection rate = .000327
- Multiplied by 1000 = mill rate .33

Fund Balance as of 6/30/2019	\$1,211
Estimated Fund Balance as of 6/30/20	\$1,775
Estimated Fund Balance as of 6/30/21	\$1,075
Fund Balance as a % of 2021 Expenditures	5.08%

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: OTHER FUNDS
FUNCTION: MUMFORD COVE 2060

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	21,033	21,102	21,092	21,180	21,180	21,180	21,180
Total Appropriation	\$21,033	\$21,102	\$21,092	\$21,180	\$21,180	\$21,180	\$21,180

COST CENTERS							

20600 FIRE PROTECTION	21,033	21,102	21,092	21,180	21,180	21,180	21,180
Total Cost Centers	\$21,033	\$21,102	\$21,092	\$21,180	\$21,180	\$21,180	\$21,180

FINANCING PLAN							

CURRENT TAXES	21,092	21,102	21,333	20,480	20,480	20,480	20,480
PRIOR YEAR TAXES	312	0	323	0	0	0	0
FUND BALANCE APPLIED	0	0	0	700	700	700	700
Total Financing Plan	\$21,404	\$21,102	\$21,656	\$21,180	\$21,180	\$21,180	\$21,180

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: OTHER FUNDS
FUNCTION: MUMFORD COVE 2060

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	1,023	1,082	1,082	1,160	1,160	1,160	1,160
5290 PROFESS/TECHNICAL SE	20,010	20,020	20,010	20,020	20,020	20,020	20,020

Total Operating Expenses	\$21,033	\$21,102	\$21,092	\$21,180	\$21,180	\$21,180	\$21,180
GRAND TOTAL	\$21,033	\$21,102	\$21,092	\$21,180	\$21,180	\$21,180	\$21,180

GROTON SEWER DISTRICT #4010

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$604,259 or 76.1%.

The Groton Sewer District is primarily a debt service fund which pays the principal and interest on sewer bonds and payments to the State of CT for the Clean Water fund loan. Currently the only sewer debt outstanding is the Clean Water Fund loan. The November 2015 referendum approved an ordinance appropriating \$8,230,000 for sewer projects and bonds were expected to be issued for this project in FYE2020. However due to the CoVid pandemic and investor apathy the bonds were converted to short-term notes. Bonds are expected to be issued in FYE2021 for this project. The increase in debt service required an increase in the mill rate. The principal source of revenue is the Sewer District tax.

The adopted mill rate is increased to .56 mills for FYE 2021.

FYE 2021 Tax rate calculation is as follows:

- Amount to be raised by taxes \$1,342,845
- Divided by the 10/1/19 Grand list \$2,414,523,978
- Equals .000556
- Divided by 99.3% collection rate = .000560
- Multiplied by 1000 = mill rate .56

Cost Center 0 – Operating Expense

Covers the Sewer district costs related to preparation and mailing of the tax bills.

Cost Center 1 – Debt Service

Debt service for the Clean Water Fund loan payments due to the State of CT and estimated debt service for bonds to be issued in FYE2021 for the \$8,230,000 sewer project.

TOWN OF GROTON FYE 2021 Sewer Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/19	FYE 2020 Principal Payment	FYE 2020 Interest Payment	FYE 2021 Principal Payment	FYE 2021 Interest Payment
2030	12,121,022.05	11/1/2009	20	Clean Water Funds	6,313,032.18	606,051.12	120,705.18	606,051.12	108,584.16
2030	114,143.22	11/1/2011	19	Clean Water Funds	65,750.30	6,312.12	1,257.14	6,312.12	1,130.90
2040	7,045,000.00	tbd	tbd	Clean Water (Pump Stations)	0.00	0.00	0.00	355,000.00	257,263.00
				Totals	6,378,782.48	612,363.24	121,962.32	967,363.24	366,978.06

Debt Service Payment FYE 2021 through FYE 2040

Function #40101-Sewer District			
FYE	Principal	Interest	FYE Total
2021	967,363.24	366,978.06	1,334,341.30
2022	967,363.24	336,980.80	1,304,344.04
2023	967,363.24	306,983.53	1,274,346.77
2024	967,363.24	276,986.27	1,244,349.51
2025	967,363.24	246,989.00	1,214,352.24
2026	967,363.24	216,991.75	1,184,354.99
2027	967,363.24	186,994.48	1,154,357.72
2028	967,363.24	156,997.23	1,124,360.47
2029	967,363.24	126,999.96	1,094,363.20
2030	605,151.35	102,338.76	707,490.11
2031	350,000.00	90,563.00	440,563.00
2032	350,000.00	80,063.00	430,063.00
2033	350,000.00	72,188.00	422,188.00
2034	350,000.00	63,875.00	413,875.00
2035	350,000.00	55,125.00	405,125.00
2036	350,000.00	46,375.00	396,375.00
2037	350,000.00	37,625.00	387,625.00
2038	350,000.00	28,438.00	378,438.00
2039	350,000.00	19,250.00	369,250.00
2040	350,000.00	9,625.00	359,625.00
			0.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: FINANCE
FUNCTION: GROTON SEWER DISTRICT 4010

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	800,208	794,486	794,486	1,398,745	1,398,745	1,398,745	1,398,745
Total Appropriation	\$800,208	\$794,486	\$794,486	\$1,398,745	\$1,398,745	\$1,398,745	\$1,398,745

COST CENTERS							

40100 OPERATING EXPENSE	53,635	60,161	60,161	64,404	64,404	64,404	64,404
40101 DEBT SERVICE	746,573	734,325	734,325	1,334,341	1,334,341	1,334,341	1,334,341
Total Cost Centers	\$800,208	\$794,486	\$794,486	\$1,398,745	\$1,398,745	\$1,398,745	\$1,398,745

FINANCING PLAN							

CURRENT TAXES	643,494	681,936	668,870	1,339,645	1,339,645	1,339,645	1,342,845
INTEREST & LIEN FEES	6,301	3,300	4,260	3,300	3,300	3,300	3,300
PRIOR YEAR TAXES	2,394	1,500	1,415	1,200	1,200	1,200	1,200
INTEREST INCOME	7,039	7,000	4,500	4,000	4,000	4,000	800
PILOT:ENTERPRISE ZONE	821	0	0	0	0	0	0
PILOT PAYMENT-OTHER	756	750	606	600	600	600	600
SEWER ASSESSMENTS	666	0	0	0	0	0	0
FUND BALANCE APPLIED	138,737	100,000	114,835	50,000	50,000	50,000	50,000
Total Financing Plan	\$800,208	\$794,486	\$794,486	\$1,398,745	\$1,398,745	\$1,398,745	\$1,398,745

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: FINANCE
FUNCTION: GROTON SEWER DISTRICT 4010

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	6,525	9,580	9,580	9,890	9,890	9,890	9,890
5210 PROFESS DEVELOP/TRAI	200	610	610	925	925	925	925
5230 PYMNTS/CONTRIBUTIONS	45,184	47,782	47,782	51,256	51,256	51,256	51,256
5290 PROFESS/TECHNICAL SE	828	914	914	933	933	933	933
5300 MATERIALS & SUPPLIES	898	1,275	1,275	1,400	1,400	1,400	1,400
5450 DEBT SERVICE	746,573	734,325	734,325	1,334,341	1,334,341	1,334,341	1,334,341

Total Operating Expenses	\$800,208	\$794,486	\$794,486	\$1,398,745	\$1,398,745	\$1,398,745	\$1,398,745

GRAND TOTAL	\$800,208	\$794,486	\$794,486	\$1,398,745	\$1,398,745	\$1,398,745	\$1,398,745

**TOWN OF GROTON, CT
FYE 2021 Adopted Budget**

SEWER DISTRICT FUND REVENUES: #4010

Current Taxes - The current levy for FYE 2021 is based on all taxable property in the Town (excluding the political sub-division of the City) as of October 1, 2019, after adjustments by the Board of Assessment Appeals. The amount to be raised by taxes is calculated by taking the proposed budget appropriations for FYE 2021 less estimated receipts from non-tax resources. The Grand List pertaining to the Sewer District increased 0.4% as of October 1, 2019. The proposed mill rate for FYE 2021 will be 0.56 mills.

Interest & Liens - represents the interest rate of 1.5% per month that is applied on delinquent taxes as well as a \$24.00 lien fee on any property that has a lien placed on it.

Prior Year Taxes - represents the anticipated collection of delinquent taxes.

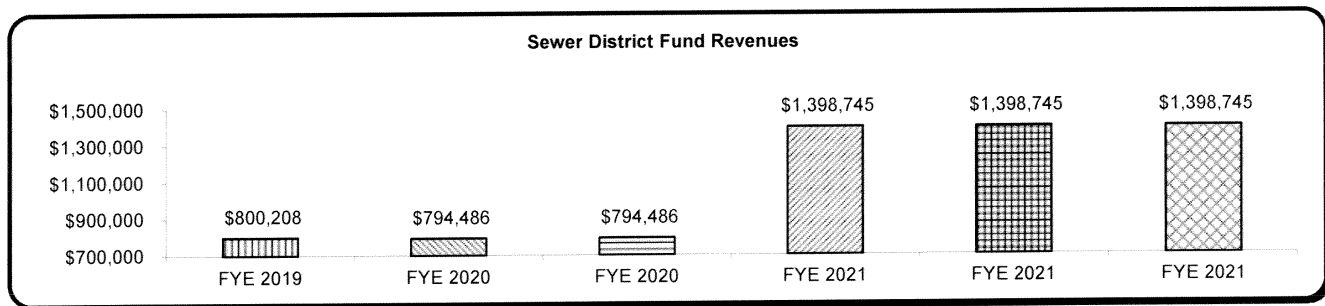
Interest Income - reflects the income earned from temporary investments made when funds in a given period exceed the immediate disbursement needs of the Fund.

PILOT: Payments - Other - represents voluntary payments in lieu of taxes based on a 10 year Memorandum of Agreement with the Town Council dated November 20, 2017

Sewer Assessments - represents a formula developed by the Water Pollution Control Authority to recover costs incurred for the various sewer projects. A calculation that includes a connection charge, land value, front footage and area determine a sewer benefit assessment.

Fund Balance Applied - represents that amount of unassigned Fund Balance in the Sewer District Fund to be used to fund the budget for the next fiscal year.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021
4110 Current Taxes	\$ 643,494	\$ 681,936	\$ 668,870	\$ 1,339,645	\$ 1,339,645	\$ 1,342,845
4113 Interest & Lien Fees	\$ 6,301	\$ 3,300	\$ 4,260	\$ 3,300	\$ 3,300	\$ 3,300
4114 Prior Year Taxes	\$ 2,394	\$ 1,500	\$ 1,415	\$ 1,200	\$ 1,200	\$ 1,200
4412 Interest Income	\$ 7,039	\$ 7,000	\$ 4,500	\$ 4,000	\$ 4,000	\$ 800
4551 PILOT: Enterprise Zone	\$ 821	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4717 PILOT Payments - Other	\$ 756	\$ 750	\$ 606	\$ 600	\$ 600	\$ 600
4747 Sewer Assessments	\$ 666	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 138,737	\$ 100,000	\$ 114,835	\$ 50,000	\$ 50,000	\$ 50,000
Total	\$ 800,208	\$ 794,486	\$ 794,486	\$ 1,398,745	\$ 1,398,745	\$ 1,398,745



Audit Fund Balance as of 6/30/2019	\$ 258,769
Estimated Fund Balance as of 6/30/20	\$ 143,934
Estimated Fund Balance as of 6/30/21	\$ 93,934
Fund Balance as a % of 2020 Expenditures	6.72%

CAPITAL RESERVES/CONTRIBUTIONS #1075

Final FYE 21 Budget Result: During budget deliberations, the Town Council reduced this function by \$2,127,000, and the RTM sustained this action.

The overall decrease in this budget is \$1,086,000 or 67.0%.

This function represents the General Fund Contribution to the Capital Reserve Fund (5010).

The Groton Town Code Article I. Section 2.1(b) requires that: "The town manager shall include in the proposed budget to the town council an allocation of funds to the reserve fund based on the following formula: Calculate the amount of not less than four percent of the general fund budget, subtract the sum necessary to defray general fund obligated annual debt service, the remainder amount to be allocated to the reserve fund for capital and nonrecurring expenditures . . . No appropriation shall be made to such fund so that the total fund balance exceeds 50 percent of the total general fund budget, or the unappropriated portion of the fund exceeds 12 percent of the total general fund budget."

	General Fund	Capital Reserve (FYE 2019)
Proposed Budget	\$ 130,453,984	
50% of General Fund	\$ 65,226,992	
Total Fund Balance	----->	\$4,329,399
12% of General Fund	\$ 15,654,478	
Unappropriated Fund Balance	----->	\$1,784,234

Cost Center 0 – Capital Reserve Fund

This represents the contribution amount to fund proposed capital projects.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: CAPITAL/DEBT SERVICE
DEPARTMENT: CAPITAL RESERVE
FUNCTION: CAPITAL RESERVE 1075

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	2,297,000	1,621,000	1,621,000	2,662,000	2,662,000	535,000	535,000
	-----	-----	-----	-----	-----	-----	-----
Total Appropriation	\$2,297,000	\$1,621,000	\$1,621,000	\$2,662,000	\$2,662,000	\$535,000	\$535,000

COST CENTERS							

10750 CAPITAL RESERVE FUND	2,297,000	1,621,000	1,621,000	2,662,000	2,662,000	535,000	535,000
	-----	-----	-----	-----	-----	-----	-----
Total Cost Centers	\$2,297,000	\$1,621,000	\$1,621,000	\$2,662,000	\$2,662,000	\$535,000	\$535,000

FINANCING PLAN							

GENERAL FUND	2,297,000	1,621,000	1,621,000	2,662,000	2,662,000	535,000	535,000
	-----	-----	-----	-----	-----	-----	-----
Total Financing Plan	\$2,297,000	\$1,621,000	\$1,621,000	\$2,662,000	\$2,662,000	\$535,000	\$535,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: CAPITAL/DEBT SERVICE
DEPARTMENT: CAPITAL RESERVE
FUNCTION: CAPITAL RESERVE 1075

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	2,297,000	1,621,000	1,621,000	2,662,000	2,662,000	535,000	535,000
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$2,297,000	\$1,621,000	\$1,621,000	\$2,662,000	\$2,662,000	\$535,000	\$535,000
GRAND TOTAL	\$2,297,000	\$1,621,000	\$1,621,000	\$2,662,000	\$2,662,000	\$535,000	\$535,000

CAPITAL RESERVE #5010

Final FYE 21 Budget Result: During budget deliberations, the Town Council reduced this function by \$2,127,000.

The overall decrease in this budget is \$215,500 or 7.9%.

This function includes funds to be appropriated for capital improvements.

Payments From Other Funds – represents the contribution from:

General Fund (#10750)	\$535,000
Sewer Operating (#2020)	<u>\$1,475,000</u>
	\$2,010,000

The Estimated Fund Balance for FYE 2020 is \$1,782,054 and represents an unexpended appropriation from the Sewer Operating fund of \$689,320 and the General Fund of \$1,092,734

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: TOWN MANAGER
FUNCTION: CAPITAL RESERVE PROJECTS 5010

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	3,867,000	2,725,500	2,725,500	4,637,000	4,637,000	2,510,000	2,510,000
Total Appropriation	\$3,867,000	\$2,725,500	\$2,725,500	\$4,637,000	\$4,637,000	\$2,510,000	\$2,510,000

COST CENTERS							

50100 FYE 2021 CIP	3,867,000	2,725,500	2,725,500	4,637,000	4,637,000	2,510,000	2,510,000
Total Cost Centers	\$3,867,000	\$2,725,500	\$2,725,500	\$4,637,000	\$4,637,000	\$2,510,000	\$2,510,000

FINANCING PLAN							

INTEREST INCOME	43,931	38,000	36,000	30,000	30,000	30,000	6,000
INTEREST INCOME-WPCF	40,525	38,000	24,000	20,000	20,000	20,000	4,000
RECORDING INSTRUMENTS	10,714	11,000	9,000	8,000	8,000	8,000	8,000
WATER ASSESSMENTS	931	0	0	0	0	0	0
PAYMENTS FROM OTHER FUNDS	3,028,000	1,959,000	1,989,000	4,137,000	4,137,000	2,010,000	2,010,000
FUND BALANCE APPLIED	742,899	679,500	667,500	442,000	442,000	442,000	482,000
Total Financing Plan	\$3,867,000	\$2,725,500	\$2,725,500	\$4,637,000	\$4,637,000	\$2,510,000	\$2,510,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

3-Jun-2020

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: TOWN MANAGER
FUNCTION: CAPITAL RESERVE PROJECTS 5010

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5460 RESERVE FUND/EQUIPME	3,867,000	2,725,500	2,725,500	4,637,000	4,637,000	2,510,000	2,510,000
Total Operating Expenses	\$3,867,000	\$2,725,500	\$2,725,500	\$4,637,000	\$4,637,000	\$2,510,000	\$2,510,000
GRAND TOTAL	\$3,867,000	\$2,725,500	\$2,725,500	\$4,637,000	\$4,637,000	\$2,510,000	\$2,510,000

**TOWN OF GROTON, CT
FYE 2021 Adopted Budget**

CAPITAL RESERVE FUND REVENUES: #5010

Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

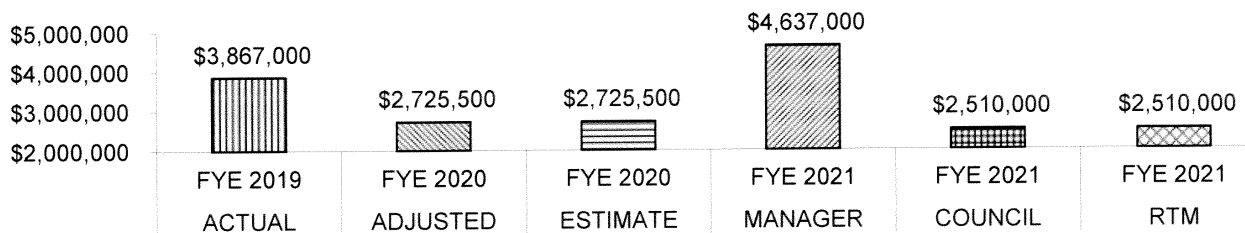
Recording Instruments - PA 05-228 instituted a new \$30.00 fee for document recording effective 7/1/05. The Clerk retains \$4.00 of this, \$3.00 of which is to be used for local capital improvement projects.

Payments From Other Funds - represents the amount that Other Funds will contribute to the operation of this fund.

Fund Balance Applied - represents the amount of unassigned fund balance in the Capital Reserve Fund to be used to fund the budget for the fiscal year.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021
4412 Interest Income	\$ 43,931	\$ 38,000	\$ 36,000	\$ 30,000	\$ 30,000	\$ 6,000
4412A Interest Income - WPCF	\$ 40,525	\$ 38,000	\$ 24,000	\$ 20,000	\$ 20,000	\$ 4,000
4610 Recording Instruments	\$ 10,714	\$ 11,000	\$ 9,000	\$ 8,000	\$ 8,000	\$ 8,000
4746 Water Assessments	\$ 931	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4766 Payments from Other Funds	\$ 3,028,000	\$ 1,959,000	\$ 1,989,000	\$ 4,137,000	\$ 2,010,000	\$ 2,010,000
4999 Fund Balance Applied	\$ 742,899	\$ 679,500	\$ 667,500	\$ 442,000	\$ 442,000	\$ 482,000
Total	\$ 3,867,000	\$ 2,725,500	\$ 2,725,500	\$ 4,637,000	\$ 2,510,000	\$ 2,510,000

Capital Reserve Fund Revenues



Audit Fund Balance as of 6/30/2019	\$ 2,449,554
Estimated Fund Balance as of 6/30/20	\$ 1,782,054
Estimated Fund Balance as of 6/30/21	\$ 1,300,054
Fund Balance as a % of 2020 Expenditures	51.79%

Debt Service #1076

Final FYE 21 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$1,465,713 or 22.1%.

This function contains principal and interest payments for long term financing for general obligation and school bonds.

The first bond issue for the Groton 2020 School project is scheduled for April 2019. An estimate for the first principal and interest payment due for these long term bonds is included in FYE 2020.

Cost Center 0 – General Government

TOWN OF GROTON FYE 2021 Town Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/19	FYE 2020 Principal Payment	FYE 2020 Interest Payment	FYE 2021 Principal Payment	FYE 2021 Interest Payment
2025	5,675,000.00	12/13/2011	14	General Purpose (Dec. 2011 refunding)	1,505,000.00	268,000.00	48,401.25	265,000.00	38,887.50
2030	6,752,000.00	3/12/2013	18	General Purpose (Mar. 2013 refunding)	4,975,000.00	440,000.00	177,340.00	427,000.00	160,000.00
2028	6,690,000.00	4/18/2018	10	General Purpose Road Maint & Rehab	6,020,000.00	670,000.00	240,900.00	670,000.00	207,400.00
2034	8,945,000.00	4/16/2014	20/10	General Purpose (A)	5,775,000.00	635,000.00	159,693.76	635,000.00	146,993.75
Totals					18,275,000.00	2,013,000.00	626,335.01	1,997,000.00	553,281.25

Debt Service Payment FYE 2021 through FYE 2034

Function #10760-General Government			
FYE	Principal	Interest	FYE Total
2021	1,997,000.00	553,281.25	2,550,281.25
2022	2,002,000.00	479,301.25	2,481,301.25
2023	2,005,000.00	404,233.75	2,409,233.75
2024	2,001,000.00	329,692.50	2,330,692.50
2025	1,619,000.00	261,303.75	1,880,303.75
2026	1,436,000.00	211,165.00	1,647,165.00
2027	1,436,000.00	163,675.00	1,599,675.00
2028	1,347,000.00	119,250.00	1,466,250.00
2029	692,000.00	78,115.00	770,115.00
2030	687,000.00	56,455.00	743,455.00
2031	260,000.00	40,950.00	300,950.00
2032	260,000.00	31,200.00	291,200.00
2033	260,000.00	20,800.00	280,800.00
2034	260,000.00	10,400.00	270,400.00

Cost Center 1 – Education

TOWN OF GROTON
FYE 2021
Education Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/19	FYE 2020 Principal Payment	FYE 2020 Interest Payment	FYE 2021 Principal Payment	FYE 2021 Interest Payment
2029	10,630,000.00	12/31/2011	18	Schools (refunding)	5,680,000.00	977,000.00	188,073.75	975,000.00	150,100.00
2030	12,308,000.00	3/12/2013	18	Schools (refunding)	9,200,000.00	770,000.00	344,360.00	768,000.00	313,600.00
2039	20,000,000.00	5/8/2019	20	Schools (School 2020 Construction)	20,000,000.00	1,000,000.00	717,500.00	1,000,000.00	621,250.00
2040	20,000,000.00	tbd	20	Schools (School 2020 Construction)	0.00	0.00	0.00	1,000,000.00	723,750.00
Totals					34,880,000.00	2,747,000.00	1,249,933.75	2,743,000.00	1,084,950.00

Debt Service Payment FYE 2021 through FYE 2040

Function #10810-Board of Education FYE 2021 10761			
FYE	Principal	Interest	FYE Total
2021	3,743,000.00	1,808,700.00	5,551,700.00
2022	3,738,000.00	1,639,080.00	5,377,080.00
2023	3,725,000.00	1,472,222.50	5,197,222.50
2024	3,719,000.00	1,310,520.00	5,029,520.00
2025	3,731,000.00	1,147,108.75	4,878,108.75
2026	3,709,000.00	999,853.75	4,708,853.75
2027	3,659,000.00	863,406.25	4,522,406.25
2028	2,903,000.00	736,318.75	3,639,318.75
2029	2,173,000.00	639,110.00	2,812,110.00
2030	2,033,000.00	572,995.00	2,605,995.00
2031	2,000,000.00	512,500.00	2,512,500.00
2032	2,000,000.00	457,500.00	2,457,500.00
2033	2,000,000.00	408,750.00	2,408,750.00
2034	2,000,000.00	356,250.00	2,356,250.00
2035	2,000,000.00	305,000.00	2,305,000.00
2036	2,000,000.00	250,000.00	2,250,000.00
2037	2,000,000.00	195,000.00	2,195,000.00
2038	2,000,000.00	140,000.00	2,140,000.00
2039	2,000,000.00	83,750.00	2,083,750.00
2040	1,000,000.00	27,500.00	1,027,500.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: CAPITAL/DEBT SERVICE
DEPARTMENT: DEBT SERVICE
FUNCTION: DEBT SERVICE 1076

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	5,264,288	6,638,769	6,579,467	8,104,482	8,104,482	8,104,482	8,104,482
Total Appropriation	\$5,264,288	\$6,638,769	\$6,579,467	\$8,104,482	\$8,104,482	\$8,104,482	\$8,104,482

COST CENTERS							

10760 GENERAL GOVERNMENT	2,915,255	2,641,835	2,641,835	2,552,782	2,552,782	2,552,782	2,552,782
10761 EDUCATION	2,349,033	3,996,934	3,937,632	5,551,700	5,551,700	5,551,700	5,551,700
Total Cost Centers	\$5,264,288	\$6,638,769	\$6,579,467	\$8,104,482	\$8,104,482	\$8,104,482	\$8,104,482

FINANCING PLAN							

GENERAL FUND	5,264,288	6,638,769	6,579,467	8,104,482	8,104,482	8,104,482	8,104,482
Total Financing Plan	\$5,264,288	\$6,638,769	\$6,579,467	\$8,104,482	\$8,104,482	\$8,104,482	\$8,104,482

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: CAPITAL/DEBT SERVICE
DEPARTMENT: DEBT SERVICE
FUNCTION: DEBT SERVICE 1076

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5290 PROFESS/TECHNICAL SE	0	2,500	2,500	2,500	2,500	2,500	2,500
5450 DEBT SERVICE	5,264,288	6,636,269	6,576,967	8,101,982	8,101,982	8,101,982	8,101,982

Total Operating Expenses	\$5,264,288	\$6,638,769	\$6,579,467	\$8,104,482	\$8,104,482	\$8,104,482	\$8,104,482

GRAND TOTAL	\$5,264,288	\$6,638,769	\$6,579,467	\$8,104,482	\$8,104,482	\$8,104,482	\$8,104,482

TOWN OF GROTON, CT
JUNE 30, 2019
STATUTORY DEBT LIMITS & TOWN INDEBTEDNESS

Purpose: To describe the Town's current indebtedness level and to demonstrate its relationship to statutory limits and Town Council Policy.

Total Tax Collections (including interest & lien fees)	\$88,489,933
Total Tax Collections (including interest and lien fees) of coterminous municipalities	\$14,422,495
Reimbursement for Revenue Loss from Tax Relief for the elderly	\$2,000
Base for Establishing Debt Limit (per State Statute)	<u>\$102,914,428</u>

Debt Limits (per State Statute):	General Purpose	Schools	Sewers	Urban Renewal	Unfunded Pension	Total Debt
General Purpose (2.25 times base)	\$231,557,463					
Schools (4.50 times base)		\$463,114,926				
Sewers (3.75 times base)			\$385,929,105			
Urban Renewal (3.25 times base)				\$334,471,891		
Unfunded Pension (3.00 times base)					\$308,743,284	
Total Debt (7.0 times base)						\$720,400,996
Less Indebtedness:						
Bonds	\$18,275,000	\$34,880,000	\$3,070,000	\$0	\$0	\$56,225,000
Bond anticipation notes payable		\$15,000,000	\$6,700,000			\$21,700,000
Clean Water Fund Loans			\$6,378,782			\$6,378,782
Authorized & Unissued	\$3,221	\$143,333,941	\$1,530,000	\$0	\$0	\$144,867,162
Underlying Debt:						
Bonds & Serial Notes	\$3,670,478	\$0	\$6,008,000	\$0	\$0	\$9,678,478
Authorized & Unissued	\$854,189	\$0	\$106,000	\$0	\$0	\$960,189
School Buildings Grants		\$0			\$0	\$0
Total Indebtedness	\$22,802,888	\$193,213,941	\$23,792,782	\$0	\$0	\$239,809,611
Excess of State Limit Over Outstanding and Amortized Debt	\$208,754,575	\$269,900,985	\$362,136,323	\$334,471,891	\$308,743,284	\$480,591,385
	9.8%	41.7%	6.2%	0.0%	0.0%	33.29%

* * Underlying debt is the debt of smaller municipal units within a government's jurisdiction. In the event of a default, the community may have a moral or political obligation to assume the debt and provide the special services of the defaulting unit.

Town Council Policy:

In September, 1993 the Town Council adopted a Debt Policy & Management/Fiscal Practices Policy, as revised in November 2017, that sets the limits on debt issuance which are more stringent than those imposed by the State of Connecticut.

The Council's policy provides the following guidelines, which excludes underlying debt:

- 1) The Town shall not exceed fifty (50) percent of its statutory debt limit. The Town is below the statutory debt limits at its current 33.29% of Town debt to statutory debt limit.
- 2) Total debt service shall not exceed ten (10) percent of the Total General Fund expenditures. Based on the proposed budget, the Town's debt service payment for FYE 2021 will be at 6.2% of expenditures.

TOWN OF GROTON FYE 2021		
Calculation of Debt Payments, Capital and Contingency Reserves (as a percent of the General Fund Budget)		
As per the Town Council Policy adopted/revised on November 28, 2017 entitled: "Debt Policy and Management/Fiscal Practices"		
1) Calculation of Capital Reserve & Debt Reserve Allocation to be not less than 4% of General Fund Budget. 2) Contingency Reserve is not to be more than 2% of the General Fund Operating Budget.		
A) CALCULATION OF 4% AND 2% FIGURES		FYE 2021 Adopted
Total General Fund Budget (GFB)		\$130,453,984
Calculate 4% of GFB		\$5,218,159
B) DEBT & CAPITAL % CALCULATION		FYE 2021 Adopted
B1) Outstanding Debt Payments:		
Total Debt Payments (#1076)		\$8,104,482
Total Debt payments		\$8,104,482
B2) Capital Reserve Contribution:		
Capital Reserve (#10750)		\$535,000
Total Capital Reserve		\$535,000
Total Debt & Capital		\$8,639,482
% of Debt Payments & Contribution to Capital Reserve to GFB		6.6%
	\$ Amount over 4% allocation	\$ 3,421,323
C) CONTINGENCY & % CALCULATION		FYE 2021 Adopted
Contingency (#10941)		\$350,000
% of Contingency to GFB (= or < 2%)		0.3%

CONTINGENCY #1094

Final FYE 21 Budget Result: During budget deliberations, the Town Council reduced this function by \$50,000.

This represents the amount of funds set aside for unforeseen expenses.

Town Charter Section 9.10.7 requires that no expenditure may be charged directly to the Contingency account. Funds may be transferred from Contingency to any other account upon Town Council approval. Transfers of \$10,000 or more require the approval of the Representative Town Meeting (RTM).

The Town's Debt Policy and Management/Fiscal Practices specifies that an annual contingency reserve of not more than 2.0% of the General Fund operating budget must be maintained. This request of \$350,000 equates to approximately .27% of the General Fund Operating Budget.

Recent Contingency Experience:

- FYE 2020: \$350,000 was appropriated. Transfers in the amount of \$110,519 were approved for transfer switch for Groton ambulance generator, partial reimbursement for portion of reconstruction of Thames Street due to flash flooding, OPDS sick/vacation payout, parcel appraisal for open space grant, general liability increase for coastal property coverage, public official liability increase, and unanticipated unemployment charges.
- FYE 2019: \$450,000 was appropriated. Transfers in the amount of \$201,427 were approved for wage increases, BOE budget to meet minimum budget requirement (MBR), Legislative Policy, Groton Long Point, City of Groton, Voter Registration, Finance, Human Resources, Public Works and Library.
- FYE 2018: \$650,000 was appropriated and a supplemental appropriation from Fund balance of \$350,000. Transfers in the amount of \$785,475 were approved for wage increases, 50% of the City of Groton TIF district master plan, consultant fees for Town-City Highway Analysis, Charter Revision Commission, Town Manager recruitment expenses.
- FYE 2017: \$425,000 was appropriated. Transfers in the amount of \$414,286 were approved for wage increases, Charter Revision Commission, CTNEXT Initiative, Thames River Waterfront Taxi, historical document purchase, Town Manager recruitment services, Fleet fund contribution, Legal Services, Insurance & Claims, Self-Funded Plans, Emergency Communications.
- FYE 2016: \$550,000 was appropriated and transferred to Voter Registration, Town Clerk, Information Technology, Finance, Public Safety, Public Works, Office of Planning & Development, Human Services, Library, Parks & Recreation, Legal Services and Insurance & Claims.
- FYE 2015: \$350,000 was appropriated and transferred to Executive Management, Public Works, Human Services, Regional Agencies and Finance. A supplemental appropriation from Fund balance was also required (\$286,936).
- FYE 2014: \$350,000 was appropriated and was transferred to Debt Service, City of Groton & Public Works.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: CONTINGENCY
DEPARTMENT: CONTINGENCY
FUNCTION: CONTINGENCY 1094

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

APPROPRIATION							

Operating Expenses	0	239,481	165,000	400,000	400,000	350,000	350,000
Total Appropriation	\$0	\$239,481	\$165,000	\$400,000	\$400,000	\$350,000	\$350,000

COST CENTERS							

10941 GENERAL CONTINGENCY	0	239,481	165,000	400,000	400,000	350,000	350,000
Total Cost Centers	\$0	\$239,481	\$165,000	\$400,000	\$400,000	\$350,000	\$350,000

FINANCING PLAN							

GENERAL FUND	0	239,481	165,000	400,000	400,000	350,000	350,000
Total Financing Plan	\$0	\$239,481	\$165,000	\$400,000	\$400,000	\$350,000	\$350,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 ADOPTED BUDGET

2-Jun-2020

AREA OF SERVICE: CONTINGENCY
DEPARTMENT: CONTINGENCY
FUNCTION: CONTINGENCY 1094

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	COUNCIL FYE 2021	RTM FYE 2021

OPERATING EXPENSES							

5499 CONTINGENCY	0	239,481	165,000	400,000	400,000	350,000	350,000

Total Operating Expenses	\$0	\$239,481	\$165,000	\$400,000	\$400,000	\$350,000	\$350,000

GRAND TOTAL	\$0	\$239,481	\$165,000	\$400,000	\$400,000	\$350,000	\$350,000

TOWN OF GROTON

Capital Improvement Budget/Program

The Capital Improvement Plan (CIP) is a long-term planning and policy document that includes capital projects for the upcoming fiscal year plus the ensuing five (5) fiscal years. Projects are evaluated and prioritized in terms of their need by the Town, their cost effectiveness, their ability to generate economic benefit, and their courses of funding. In this way, projects included in the CIP are only those that reflect both the capital needs of the Town and its ability to fund these projects.

The Town prepares its CIP document in accordance with two definitions of what constitutes a capital improvement:

“...Capital improvement means a major improvement or betterment of a non-recurring nature to the physical plant of the municipality as differentiated from ordinary repairs or maintenance of a recurring nature...” (Connecticut State Statutes, Sec. 8-160)

“Appropriations from the fund (Capital Reserve Fund for capital and non-recurring expenditures) shall be made only for capital assets, projects, or acquisitions of a non-recurring nature, with a cost of over \$25,000, and with a useful life expectancy of over five years.” (Code of Ordinances, Chapter 2, Section 2-1©; Ord. No. 179, 9-17-85)

This section of the Budget contains the Capital Improvement Budget (CIB) which is the annual appropriation for capital spending for the various projects that pertain to the upcoming fiscal year. This CIB summary page provides a one-line description of the projects and denotes each project's source of funding. In addition to the summary page, each proposed project is described on an individual Project Detail sheet which contains a brief description of the project, the estimated cost, proposed method of financing, and a schedule for implementation.

TOWN OF GROTON		
Reconciliation from Manager's to Council's to RTM's		
FYE 2021 Capital Projects Budget		
		Capital Reserve Fund (501)
Manager's Budget (as of 3/15/2020):		\$ 3,162,000
Additions to Manager's Budget by Town Council:		
5B	District Storage 3/28/2020	\$ 30,000
Reductions to Manager's Budget by Town Council:		
1F	North Stonington Road Bridge 3/28/2020	\$ (293,000)
1H	Bridge Repair 3/28/2020	\$ (45,000)
2B	Local Drainage Improvements/New Installations 3/28/2020	\$ (45,000)
4B	Trail Improvement Program 3/28/2020	\$ (48,000)
4C	Golf Course Improvement Plan 3/28/2020	\$ (200,000)
4E	Athletic Field Development 3/28/2020	\$ (100,000)
5C	Northeast Academy Air Quality 3/28/2020	\$ (20,000)
5D	Video Surveillance System 3/28/2020	\$ (135,000)
6A	Spicer House - Parks & Rec Office 3/28/2020	\$ (170,000)
6C	Town Hall Complex 3/28/2020	\$ (240,000)
6K	Golf Course Facilities - Club House 3/28/2020	\$ (400,000)
6O	Groton Ambulance 3/28/2020	\$ (45,000)
6P	Town Hall Annex Complex Annex Building 3/28/2020	\$ (70,000)
6Q	Town Hall Annex Fire Training Facility 3/28/2020	\$ (95,000)
6R	Senior Center 3/28/2020	\$ (40,000)
7L	3/28/2020	\$ (38,000)
7M	Town Meeting Room AV/Presentation Equipment Replacement/Upgrade 3/28/2020	\$ (38,000)
8A	Economic Assistance Fund 3/28/2020	\$ (50,000)
8D	Strategic Resiliency Plan 3/28/2020	\$ (85,000)
Council's Budget (as of 3/28/2020):		\$ 1,035,000
Reductions to Council's Budget by RTM:		
	The RTM sustained the Town Council budget 4/18/2020	
RTM's Budget (as of 4/18/2020):		\$ 1,035,000
	Add WPCF Projects	\$ 1,475,000
	Total Capital Projects	\$ 2,510,000

CAPITAL PROJECTS - FYE 2021 (000)					
PROJECT	Page #	Source of Funds		Other Funding Source	Total Costs
		Capital Reserve Fund	Other		
1) ROADS					
F) NORTH STONINGTON ROAD BRIDGE	219	\$ 25	\$ -		\$ 25
H) BRIDGE REPAIR	220	\$ -			\$ -
SUBTOTAL		\$ 25	\$ -		\$ 25
2) DRAINAGE AND WATERSHED PROTECTION					
A) CULVERT REHABILITATION	221	\$ 195	\$ 195	Local Bridge Program	\$ 390
B) LOCAL DRAINAGE IMPROVEMENTS/ NEW INSTALLATIONS	222	\$ -			\$ -
SUBTOTAL		\$ 195	\$ 195		\$ 390
3) SIDEWALKS					
B) REPLACEMENT SIDEWALK CONSTRUCTION	223	\$ 55			\$ 55
SUBTOTAL		\$ 55	\$ -		\$ 55
4) PARKS AND RECREATION					
A) FACILITIES IMPROVEMENTS	224	\$ -	\$ 85	LoCIP-\$65,000; Comm. Boating Acct.-\$20,000	\$ 85
B) TRAIL IMPROVEMENT PROGRAM	225	\$ -			\$ -
C) GOLF COURSE IMPROVEMENT PLAN	227	\$ -			\$ -
D) PARK IMPROVEMENT/ADA COMPLIANCE	228	\$ -	\$ 41	LoCIP	\$ 41
E) ATHLETIC FIELD DEVELOPMENT	229	\$ -	\$ 100	LoCIP	\$ 100
SUBTOTAL		\$ -	\$ 226		\$ 226
5) EDUCATION					
B) DISTRICT STORAGE	230	\$ 155			\$ 155
C) NORTHEAST ACADEMY AIR QUALITY	231	\$ 84			\$ 84
D) VIDEO SURVEILLANCE SYSTEM	232	\$ 45	\$ 135	LoCIP	\$ 180
F) SCHOOL KITCHEN DISHWASHING EQUIP.	233	\$ 120			\$ 120
SUBTOTAL		\$ 404	\$ 135		\$ 539
6) PUBLIC BUILDINGS					
A) SPICER HOUSE - PARKS & REC. OFFICE	234	\$ -	\$ 170	LoCIP	\$ 170
C) TOWN HALL COMPLEX	235	\$ -	\$ 85	LoCIP	\$ 85
D) GROTON PUBLIC LIBRARY	236	\$ 90			\$ 90
K) GOLF COURSE FACILITIES - CLUB HOUSE	237		\$ 140	LoCIP	\$ 140
M) POLICE	238		\$ 105	LoCIP	\$ 105
O) GROTON AMBULANCE	239	\$ -	\$ 45	LoCIP	\$ 45
P) TOWN HALL ANNEX COMPLEX ANNEX BUILDING	240	\$ 25	\$ 70	LoCIP	\$ 95
Q) TOWN HALL ANNEX FIRE TRAINING FACILITY	241	\$ -			\$ -
R) SENIOR CENTER	242	\$ -	\$ 55	LoCIP-\$40,000; Rec. & Sr. Activities Fund-\$15,000	\$ 55
SUBTOTAL		\$ 115	\$ 670	\$ -	\$ 785
7) TECHNOLOGY					
A) INFORMATION TECHNOLOGY INFRASTRUCTURE	243	\$ 191			\$ 191
G) PHONE SYSTEM	244	\$ 25			\$ 25
L) LIBRARY AND GMTV SERVERS REPLACEMENT/UPGRADE	245	\$ -			\$ -
M) TOWN MEETING ROOM AV/PRESENTATION EQUIPMENT REPLACEMENT/UPGRADE	246	\$ -			\$ -
SUBTOTAL		\$ 216	\$ -		\$ 216
8) PLANNING AND ECONOMIC DEVELOPMENT					
A) ECONOMIC ASSISTANCE FUND	247	\$ -			\$ -
D) STRATEGIC RESILIENCY PLAN	248	\$ -			\$ -
F) DOWNTOWN MYSTIC PARKING MANAGEMENT	249	\$ 25	\$ 25	Town of Stonington	\$ 50
SUBTOTAL		\$ 25	\$ 25		\$ 50
9) ENERGY EFFICIENCY AND CONSERVATION					
SUBTOTAL		\$ -	\$ -		\$ -
10) WATER POLLUTION CONTROL FACILITY					
A) SEWER LINE INFRASTRUCTURE REPAIR	250		\$ 50	WPCF User Fees	\$ 50
B) PUMP STATIONS	251		\$ 1,425	WPCF User Fees	\$ 1,425
SUBTOTAL		\$ -	\$ 1,475		\$ 1,475
TOTAL		\$ 1,035	\$ 2,726		\$ 3,761

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
F) NORTH STONINGTON ROAD BRIDGE				1) ROADS				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>In March 2010 the North Stonington Road Bridge, which straddles Groton and Stonington, was in poor condition following a 500 year storm. Groton and Stonington hired an engineering firm to perform an inspection and load rating analysis of the bridge. The inspection revealed that the superstructure should be repaired or replaced, and a weight restriction was placed on the bridge. The condition of the bridge was not a result of the flooding.</p> <p>Funding was approved in FYE 12 to design the repair work and the cost was shared 50/50 with Stonington. Groton's share for the design and construction of the repairs was \$50,000. Repair work began on the bridge in June 2012. It became clear that the deck would have to be replaced, something not anticipated at the start of work. Work stopped and the engineer estimated the cost of deck replacement to be \$200,000 or replacement of the entire superstructure to be \$750,000.</p> <p>On March 31, 2014, with Town Council authorization, a settlement was reached with the original engineering firm for \$90,000. These funds were used to hire a consulting engineering firm to investigate the existing abutments and proposed alternatives to reestablish the bridge. That investigation has been completed and reviewed with the Town of Stonington.</p> <p>A preliminary application was awarded for a 50% grant through the State's Local Bridge Program in FYE 16 to replace the entire bridge.</p> <p>Requested for FYE 21 are funds (\$36,000) to complete the design and funds (\$1,197,000) for construction, project inspection and contract administration to replace the bridge. It is estimated that the grant will cover \$597,000, with the remaining \$600,000 shared 50/50 between the towns of Groton and Stonington.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	25						25
D. Equipment								0
E. Other Costs								0
Total	C	25	0	0	0	0	0	25
<div style="display: flex; justify-content: space-between;"> *Funding (C) Capital Reserve Fund (G) General Obligation Bonds </div> <div style="display: flex; justify-content: space-between;"> (O) Other </div>								
<p>The Town Council reduced this project to \$25,000 on staff's recommendation. The beams will be removed for safety reasons. The RTM sustained this action.</p>								

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
H) BRIDGE REPAIR	1) ROADS

DESCRIPTION/PURPOSE/JUSTIFICATION

The Town is responsible for the maintenance of 12 bridges that consist of boxed culverts, concrete slabs and multiple beams with concrete slabs within the Town. Many of these structures were addressed in the 1980's and 90's with major renovations or replacements.

The State Department of Transportation has completed inspections of municipal bridges under 20 feet in 2016 and has rated two of the structures in the "Fair or Worse" category:

- North Stonington Road Bridge (separate project see 1)G)
- Thomas Road over Birch Plain Creek

DOT's recommendations are to retain the services of a qualified engineering firm to fully inspect those structures and perform the rehabilitation of the bridges.

Other previous State inspections have noted bridge joint deterioration of the Meridian Street Extension Bridge which crosses the Amtrak rail line.

Requested for FYE 21 are funds (\$45,000) to hire a bridge engineering firm to conduct the inspection and make recommendations for repair of the Thomas Road over Birch Plain Creek and the Meridian Street Extension Bridge.

Programmed for FYE 22 are funds (TBD) to address the Meridian Street Extension Bridge and the Thomas Road Bridge.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	C	0						0
B. Land and Right of Way								0
C. Construction	C		TBD					TBD
D. Equipment								0
E. Other Costs								0
Total	C	0	TBD	0	0	0	0	0

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other

The Town Council reduced this project from \$45,000 to \$0 on staff's recommendation. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL																																																																																													
PROJECT			ACTIVITY/DEPARTMENT																																																																																										
A) CULVERT REHABILITATION			2) DRAINAGE AND WATERSHED PROTECTION																																																																																										
DESCRIPTION/PURPOSE/JUSTIFICATION																																																																																													
<p>There are several stream crossings with our local roads that need the pipes replaced due to failure, the road crossing realigned/widened to allow for safer passage of vehicle or, to allow the increase of water to flow through them.</p> <p>A number of stream crossings should be renovated, making them safer for vehicles, adding protection for the watercourse and providing protection downstream of the road crossing in the case of overtopping. This project is consistent with the Town of Groton Hazard Mitigation Plan.</p> <p>Requested for FYE 21 are funds (\$390,000) for the design and replacement of the deteriorated culverts on Quaker Farm Road. This crossing has been closed for two years due to the failure of the twin metal pipes. It is anticipated that this culvert qualifies under the State DOT Local Bridge Program for a 50% grant.</p> <p>Programmed for FYE 23 are funds (TBD) for the replacement of the old stone culvert on River Road, opposite house #901. The existing culvert is in a deteriorated state and numerous temporary repairs have been made.</p>																																																																																													
RECOMMENDED FINANCING (000)																																																																																													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Source of Funds*</th> <th colspan="6">Estimated Funding by Year</th> <th rowspan="2">Total Estimated Cost</th> </tr> <tr> <th>FYE2021</th> <th>FYE2022</th> <th>FYE2023</th> <th>FYE2024</th> <th>FYE2025</th> <th>FYE2026</th> </tr> </thead> <tbody> <tr> <td rowspan="2">A. Planning and Engineering</td> <td>O</td> <td>30</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>30</td> </tr> <tr> <td>C</td> <td>30</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>30</td> </tr> <tr> <td>B. Land and Right of Way</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td rowspan="2">C. Construction</td> <td>O</td> <td>165</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>165</td> </tr> <tr> <td>C</td> <td>165</td> <td></td> <td>TBD</td> <td></td> <td></td> <td></td> <td>165</td> </tr> <tr> <td>D. Equipment</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>E. Other Costs</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>C,O</td> <td>390</td> <td>0</td> <td>TBD</td> <td>0</td> <td>0</td> <td>0</td> <td>390</td> </tr> </tbody> </table>										Source of Funds*	Estimated Funding by Year						Total Estimated Cost	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	A. Planning and Engineering	O	30						30	C	30						30	B. Land and Right of Way									C. Construction	O	165						165	C	165		TBD				165	D. Equipment									E. Other Costs									Total	C,O	390	0	TBD	0	0	0	390
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost																																																																																					
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026																																																																																						
A. Planning and Engineering	O	30						30																																																																																					
	C	30						30																																																																																					
B. Land and Right of Way																																																																																													
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	C	165		TBD				165																																																																																					
D. Equipment																																																																																													
E. Other Costs																																																																																													
Total	C,O	390	0	TBD	0	0	0	390																																																																																					
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (State DOT Local Bridge Program)</p>																																																																																													
There were no changes made during budget deliberations.																																																																																													

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT B) LOCAL DRAINAGE IMPROVEMENTS/ NEW INSTALLATIONS	ACTIVITY/DEPARTMENT 2) DRAINAGE AND WATERSHED PROTECTION
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DESCRIPTION/PURPOSE/JUSTIFICATION

Drainage systems are installed to control flooding, prevent erosion, improve water quality, and protect public and private property from damage. All new systems are designed to current Town of Groton Road and Drainage Standards. This project funds local drainage system improvements consisting of 1) installation of new local drainage systems, 2) retrofits of existing systems and 3) mandated modifications required by current Federal and State permit requirements for MS4s.

Mandated by the Department of Energy and Environmental Protection's Small Municipal Separate Storm Sewer Systems (MS4s) General Permit, the Town must develop, implement and enforce best management practices for 6 minimum control measures. While some of these are administrative in nature and the cost will be programmed in the annual operating budget, several will require modification to the drainage system and the impervious areas that drain into the system.

Requested for FYE 21 are funds (\$45,000) to study the repeated flooding of Casino Road. The road is covered in stormwater after various rain events. The stormwater is draining from what appears to be an intermittent water course along the east side of the Amtrak right of way to a tidal wetland south of Casino Road. Future projections of sea level rise in this area show local water over the road impacts to the road occurring monthly. This study will identify options and costs to improve the drainage.

Programmed for FYE 22 are funds (\$25,000) for design and permitting of new a new drainage system in response to a citizen's concern regarding the lack of drainage on the developed section of Lambtown Road. During moderate rains, the water flows in the gutter up to 4 feet wide and exits overland at the low point flooding yards. Construction will be done in either FYE 22 or FYE 23 if funding is provided.

Programmed for FYE 23 through FYE 24 are funds (TBD) to implement the mandates of the MS4s permit.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	C	0	25					25
B. Land and Right of Way								0
C. Construction	C			TBD	TBD			TBD
D. Equipment								0
E. Other Costs								0
Total	C	0	25	TBD	TBD	0	0	25

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other

The Town Council reduced this project from \$45,000 to \$0 on staff's recommendation. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
B) REPLACEMENT SIDEWALK CONSTRUCTION				3) SIDEWALKS				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>This project funds the replacements of our existing sidewalk network totaling 650,000 linear feet of concrete and asphalt sidewalks. All replaced or repaired sections of sidewalks will provide ADA compliant ramps to make them accessible to all users.</p> <p>Requested for FYE 21 are funds (\$55,000) to continue addressing the over 150 distressed areas identified on our existing sidewalk network that need attention.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	C							0
B. Land and Right of Way								0
C. Construction	C	55						55
D. Equipment								0
E. Other Costs								0
Total	C	55	0	0	0	0	0	55
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other</p>								
There were no changes made during budget deliberations.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
A) FACILITIES IMPROVEMENTS			4) PARKS AND RECREATION					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>Sutton Park is Groton's community park and serves a diversity of users. The disinvestment in this park has resulted in a neglected facility. Requested for FYE 21 are funds (\$670,000) to revitalize Sutton Park, based on improvements identified in the 2009 Sutton Park Master Plan: (\$395,000) to complete the conversion of the asphalt surfacing to concrete, replacement of the "bowl" which was improperly designed when originally built, patching and replacing seams within the park to address safety concerns and removing portions of the fence around the skatepark, and (\$275,000) to construct an energy efficient bathroom to replace the port-o-let that currently serves the community park. The engineering and design will be done in-house.</p> <p>Requested for FYE 21 are funds (\$85,000) to complete rebuilding the community dock project. Spicer Park is home to the town's rowing and paddling programs with user groups including Groton Parks and Recreation adaptive boating programs, the Groton Community Boating Club, the Noank Rowing Club and the Fitch High School Crew team. The decking on the stone pier became detached in the winter of 2017. A temporary patch has been made, however a more permanent solution is necessary. Using funds raised by the Groton Community Boating Club and the Noank Rowing Club, hired Docko Inc/GNCB to obtain necessary permits from CT DEEP and the Army Corps of Engineers, and develop plans to encapsulate the stone pier in concrete and to install rails to fix the problem and improve accessibility of the dock. \$20,000 of this project will come from the Community Boating account.</p> <p>Programmed for FYE 22 are funds (\$15,000) to install wall padding in the community center gym to protect gym users. Currently there is only gym padding behind the two of the basketball courts. Also programmed are funds (\$120,000) to extend the bike path from Route 1 to Knoxville Court and the surrounding neighborhoods. (\$160,000) to install proper lighting to expand available skatepark use. (\$210,000) Replacing the existing playground that was installed in 1996, installing new safety surface material increasing ADA accessibility. (\$85,000) Implementing landscaping changes to create a more open, safe and inviting park. (\$25,000) Re-roofing pavilion. (\$175,000) Removing, redesigning and repaving the front parking lot.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	O	0						0
B. Land and Right of Way								0
C. Construction	O C	85	790					85 790
D. Equipment								0
E. Other Costs								0
Total	O,C	85	790	0	0	0	0	875
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (LoCIP-\$65,000; Comm. Boating Acct.-\$20,000)</p> <p>The Town Council reduced this project from \$755,000 to \$85,000 on staff's recommendation. The RTM sustained this action.</p>								

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
B) TRAIL IMPROVEMENT PROGRAM	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

This project will continue the implementation of the 2004 Bicycle, Pedestrian and Trails Master Plan. The implementation of the master plan will create alternative transportation networks of bikeways, sidewalks and trails that link neighborhoods to work and recreation destinations.

Requested for FYE 21 are funds (\$48,000) for a bike path from Knoxville Court to Sutton Park. This project would include a combination of widening the road and striping Knoxville Court Midway Oval and Central Avenue

Programmed for FYE 22 are funds (\$35,000) to design and permit a bike path from the G&S Trolley Trail to Fitch High School.

Programmed for FYE 23 and FYE 24 are funds (\$140,000/yr.) to construct the bike path from G&S Trolley Trail to Fitch High School.

Programmed for FYE 25 are funds (\$60,000) to develop two sections of the project for a bike path from Depot Road to Thomas Road based on the recommendations from the consultant's study.
Section 2 – 0.27 miles a 6 ft. wide on-road bike lane along depot Road with curbside parking on one side. Section 3 – 0.32 miles a 6 ft. wide on-road bike lane on Fort Hill Road with a 2 ft. wide striped buffer.

Programmed for FYE 26 are funds (\$26,000) to develop two additional sections of the project for a bike path from Depot Road to Thomas Road based on the recommendations from the consultant's study.
Section 4 – 0.28 miles along South Road a 4 ft. wide on-road bike path with travel lanes reduced to 10 ft. wide.
Section 5 – 0.18 miles Shared Lane Markings placed within the 12 ft. travel lanes to a point south of Tilcon.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	C		35					35
B. Land and Right of Way								0
C. Construction	C	0		140	140	60	26	366
D. Equipment								0
E. Other Costs								0
Total	C	0	35	140	140	60	26	401

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other

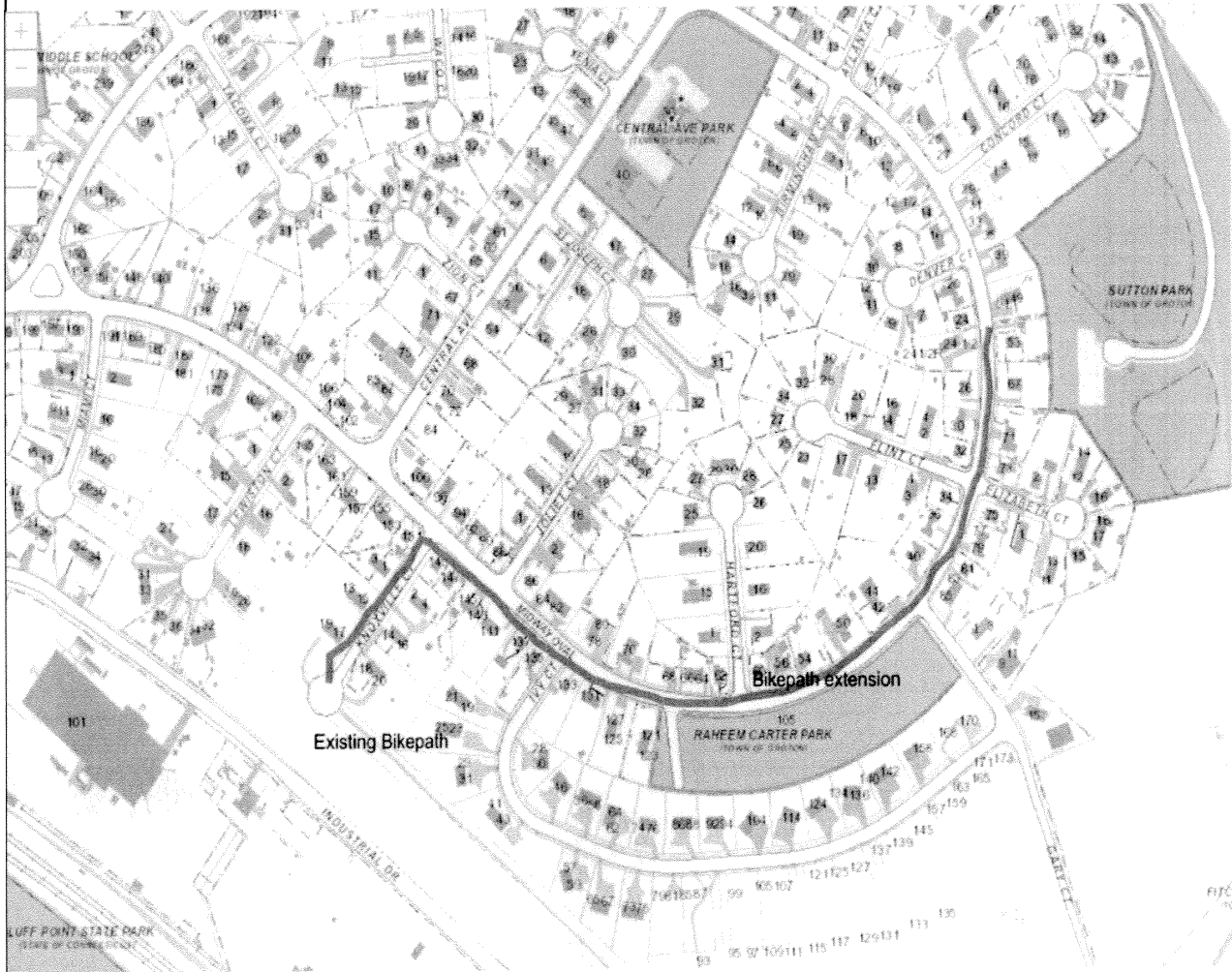
The Town Council reduced this project from \$48,000 to \$0 on staff's recommendation. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL (ADDENDUM)

PROJECT
B) TRAIL IMPROVEMENT PROGRAM
(Continued)

ACTIVITY/DEPARTMENT
4) PARKS AND RECREATION

ADDITIONAL INFORMATION



**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
C) GOLF COURSE IMPROVEMENT PLAN	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Shennecosset Golf Course operates as a special revenue fund. It has been demonstrated that the revenue generated can support the golf course operations; however it is not enough to support capital improvements. Based on recommendation from the National Golf Foundation and the Master Plan from Mungeam Cornish Golf design Firm a series on necessary facility improvements to the golf course were identified. In 2019 the Master Plan was consolidated into a 5 year plan.

Requested for FYE 21 are funds (\$200,000) to restore approach and greenside bunkers on hole 4, rebuild cart path from 4 to 5 and greenside and fairway bunkers on a portion of 6.

Programmed for FYE 22 are funds (\$215,000) to renovate and restore fairway bunkers, expand and re-build tees n 3 and start renovating fairway bunkers on 5.

Programmed for FYE 23 are funds (\$408,000) to renovate and restore bunkers on holes 5, 6 and 7.

Programmed for FYE 24 are funds (\$390,000) to work on bunkers on hole 2, 8 and a part of hole 1.

Programmed for FYE 25 are funds (\$426,000) to work on bunkers on holes 12-17 and a portion of 18.

Programmed for FYE 26 are funds (\$414,000) to work of holes 9, 10, 11 and a portion of 18.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	C	0	7	7	7	7	7	35
B. Land and Right of Way								0
C. Construction	C	0	208	401	383	419	407	1818
D. Equipment								0
E. Other Costs								0
Total	C	0	215	408	390	426	414	1853

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other

The Town Council reduced this project from \$200,000 to \$0 on staff's recommendation. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
D) PARK IMPROVEMENT/ADA COMPLIANCE			4) PARKS AND RECREATION					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>Park Improvement Plan recommendations are based on the estimated life of a park asset, current life cycle and calculated replacement cost. The American with Disabilities Act (ADA) adopted new requirements for accessibility to parks and recreation facilities that took effect in 2012. Based on a review of 31 recreational facilities by Recreation Accessibility Consultants (RAC) and ADA Transitional Plan was developed.</p> <p>Requested for FYE 21 are funds (\$41,000) for improvements to various parks: (\$11,000) to paint sealing the basketball court and painting pickle ball and basketball court lines behind community center; (\$10,000) to install a well in Central Bark dog park to provide access to water for dogs and patrons using the park; and (\$20,000) to complete renovating the Millwood Creek Disc Golf Course. Work includes new tee boxes, baskets and signage.</p> <p>Programmed for FYE 22 are funds (\$140,000) for the replacement of Farquhar park playground equipment, poured in place safety surface material and installation of ADA compliant walkway from the parking lot to the playground.</p> <p>Programmed for FYE 23 are funds (\$65,000) to make improvements to the bathrooms at Calvin Burrows field to make them ADA compliant. Improvements include widening stalls, replacing toilets, sinks and installing grab bars.</p> <p>Programmed for FYE 24 are funds (\$140,000) for the replacement of the playground equipment and poured in place safety surface material for the playground in Woodcrest Park. The renovations would make the playground ADA compliant.</p> <p>Programmed for FYE 25 are funds (\$25,000) for the repainting of the tennis and basketball courts at Farquhar Park.</p> <p>Programmed for FYE 26 are funds (\$60,000) for improvements to parks facilities to make them ADA compliant.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O	41						41
	C		140	65	140	25	60	430
D. Equipment								0
E. Other Costs								0
Total	C,O	41	140	65	140	25	60	471
<div>*Funding</div> <div>(C) Capital Reserve Fund</div> <div>(G) General Obligation Bonds</div> <div>(O) Other (LoCIP)</div>								
There were no changes made during budget deliberations.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
E) ATHLETIC FIELD DEVELOPMENT			4) PARKS AND RECREATION					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>A Fields Needs Assessment was completed in in FYE 2015 and identified the need for four full size multi-purpose fields to meet the needs of the community. The assessment was partially updated in 2019 to reflect changes in the number of fields based on new school construction. The new assessment identified a shortage of 2.5 multipurpose fields. Investments in our current fields will help eliminate that shortage.</p> <p>Requested for FYE 21 are funds (\$100,000) for the installation of an irrigation system and reconstructing (regrading and reseeding) of one athletic field at the community center. The field is used by high school, youth and adult athletic teams and the field is in poor condition. Irrigation and regrading will protect the investment by ensuring a healthy field able to sustain greater use.</p> <p>Programmed for FYE 22 are funds (\$182,000) for lights for Community Center Field 1. Lights will extend the length of playable time, reducing the shortage of field availability.</p> <p>Programmed for FYE 23 are funds (\$75,000) for installation of the irrigation system and reconstruction (regrading and reseeding) on Community Center Field 2.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O	100						100
	C		182	75				257
D. Equipment								0
E. Other Costs								0
Total	C, O	100	182	75	0	0	0	357
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other LoCIP</p> <p>The Town Council changed the funding for this project to LoCIP funding per staff recommendation. The RTM sustained this action.</p>								

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
B) DISTRICT STORAGE BARNUM, CUTLER, WEST SIDE	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

The district currently uses the wood frame building on the Pleasant Valley Elementary School property to store school records, materials, supplies and equipment. The property will be turned over to the Town of Groton for marketing and sale. The district will be in need of 10,000 sq. ft. of secure storage to replace this building after June 2020.

The architects of the new elementary schools are reviewing plans to determine if the on-site portable buildings will be able to stay on the property for reuse. Should this not be possible the portable buildings from West Side STEM Magnet Middle School and Cutler Arts & Humanities Magnet Middle School would be moved to 1300 Flanders Road at an estimated cost of \$210,000.

Requested for FYE 21 are funds (\$50,000) to move the portable from Pleasant Valley Elementary to Charles Barnum Elementary; funds (\$50,000) to move the two portables currently on-site at Cutler Middle School to a new on-site location, and funds (\$25,000) to move one portable on-site as a construction trailer at West Side Middle School. If a suitable on-site location for the Cutler portables cannot be found, this request will be increased by \$160,000 to move them to Flanders Road.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	155						155
D. Equipment								0
E. Other Costs								0
Total	C	155	0	0	0	0	0	155

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other

The Town Council increased this project from \$125,000 to \$155,000 on staff's recommendation for the addition of concrete slabs. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
C) NORTHEAST ACADEMY AIR QUALITY				5) EDUCATION				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>There have been concerns about excessive humidity in the Northeast Academy. The district contracted with the engineering firm Fuss & O'Neill to determine the cause and possible remedy for this issue. The study concluded with recommendations for both short and long term solutions.</p> <p>The long-term recommendation in the engineering report is the replacement of the air handling units.</p> <p>Requested for FYE 21 are funds (\$104,000) for short-term equipment upgrades.</p> <p>Programmed for FYE 22 are funds (\$200,000) for site improvements.</p> <p>Programmed for FYE 22 - 26 are funds (\$200,000/year) for replacement of the air handling units.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction			200					200
D. Equipment	C	84	200	200	200	200	200	1084
E. Other Costs								0
Total	C	84	400	200	200	200	200	1284
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other</p> <p>The Town Council reduced this project from \$104,000 to \$84,000 on staff's recommendation. The RTM sustained this action.</p>								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
D) VIDEO SURVEILLANCE SYSTEM				5) EDUCATION				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The new middle school has been designed to have a video surveillance system installed that will provide direct access to the Town of Groton Police Department. Video surveillance systems installed at Fitch High School, Northeast Academy, Catherine Kolnaski Magnet School, and Charles Barnum Elementary School would significantly increase student/staff safety.</p> <p>Requested for FYE 21 are funds (\$180,000) for cameras with a ten-year warranty and a ten-year service agreement.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	O	135						135
	C	45						45
E. Other Costs								0
Total	C,O	180	0	0	0	0	0	180
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other LoCIP</p> <p>The Town Council changed the funding for this project to \$45,000 Capital Reserve Funding and \$135,000 LoCIP funding per staff recommendation. The RTM sustained this action.</p>								

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT
F) SCHOOL KITCHEN DISHWASHING
EQUIP.

ACTIVITY/DEPARTMENT
5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

The Groton Public School food service department is proposing to install dishwashing equipment at Fitch High School, Northeast Academy, Catherine Kolnaski and Charles Barnum Schools to support the town's plastics ban. This dishwashing equipment would allow the schools to eliminate paper/cardboard trays as well as plastic utensils. With the installation of the equipment, the kitchen staff would be able to wash fiberglass trays and metal utensils.

Estimated cost of the equipment at each school is:

Fitch High School: \$30,000

Northeast Academy: \$25,000

Catherine Kolnaski Elementary School: \$25,000

Charles Barnum School: \$25,000

The total estimated cost for installation of the dishwashers is \$15,000.

Requested for FYE 21 are funds (\$120,000) for purchase and installation of the equipment.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	105						105
E. Other Costs	C	15						15
Total	C	120	0	0	0	0	0	120

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL																																																																													
PROJECT A) SPICER HOUSE - PARKS & REC. OFFICE				ACTIVITY/DEPARTMENT 6) PUBLIC BUILDINGS																																																																									
DESCRIPTION/PURPOSE/JUSTIFICATION																																																																													
<p>The Spicer House and Spicer Park properties were deeded to the Town on September 6, 1963 as a gift from Mabel M. Spicer upon her death. Ms. Spicer's will required that the property "... be used in perpetuity as a public park and recreation area". The Spicer House parcel is 2.94 acres and contains the Spicer House, which was built in 1826 and houses the Recreation Department office and a storage barn for boating equipment. The Spicer Park parcel is 3.55 acres and has a small playing field, storage garage and parking located on it. This project is in keeping with the policies identified in the Plan of Conservation and Development to address the protection of historic resources.</p> <p>The exterior of the Spicer House is deteriorating at an exponentially increasing rate. Although the entire exterior painted surfaces were abated of lead paint years ago, the shingles and trim were not replaced. Lead continues to leach from the wood, increasing the cost for any exterior work. The previously approved funds were only sufficient to cover repairs and replacements of heavily damaged wooden gutters, fascia and trim boards and to repair structural damage that supported a portion of the second floor.</p> <p>The move of the recreation offices from this location to the Groton Community Center was approved in FYE 20. The relocation of the offices should be completed by August, 2020. While the reuse of the Spicer House must be determined, funds are requested in FYE 21 to prevent further deterioration of the building. No funding is programmed for restoration or stabilization until a decision is made.</p> <p>Requested in FYE 21 are funds (\$170,000) to repair and repaint the exterior and replace the roof.</p>																																																																													
RECOMMENDED FINANCING (000)																																																																													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Source of Funds*</th> <th colspan="6">Estimated Funding by Year</th> <th rowspan="2">Total Estimated Cost</th> </tr> <tr> <th>FYE2021</th> <th>FYE2022</th> <th>FYE2023</th> <th>FYE2024</th> <th>FYE2025</th> <th>FYE2026</th> </tr> </thead> <tbody> <tr> <td>A. Planning and Engineering</td> <td style="text-align: center;">O</td> <td style="text-align: center;">20</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">20</td> </tr> <tr> <td>B. Land and Right of Way</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">0</td> </tr> <tr> <td>C. Construction</td> <td style="text-align: center;">O</td> <td style="text-align: center;">150</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">150</td> </tr> <tr> <td>D. Equipment</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">0</td> </tr> <tr> <td>E. Other Costs</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">O</td> <td style="text-align: center;">170</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">170</td> </tr> </tbody> </table>										Source of Funds*	Estimated Funding by Year						Total Estimated Cost	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	A. Planning and Engineering	O	20						20	B. Land and Right of Way								0	C. Construction	O	150						150	D. Equipment								0	E. Other Costs								0	Total	O	170	0	0	0	0	0	170
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost																																																																					
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026																																																																						
A. Planning and Engineering	O	20						20																																																																					
B. Land and Right of Way								0																																																																					
C. Construction	O	150						150																																																																					
D. Equipment								0																																																																					
E. Other Costs								0																																																																					
Total	O	170	0	0	0	0	0	170																																																																					
<div style="display: flex; justify-content: space-between;"> *Funding (C) Capital Reserve Fund (G) General Obligation Bonds </div> <div style="display: flex; justify-content: space-between;"> (O) Other LoCIP </div> <p>The Town Council changed the funding for this project to LoCIP funding per staff recommendation. The RTM sustained this action.</p>																																																																													

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
C) TOWN HALL COMPLEX			6) PUBLIC BUILDINGS					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Town Hall and Groton Community Center (formerly Fitch Middle School) are considered a municipal complex where general government and recreation functions are co-located. Groton Community Center Wings B, C and D have been brought up to code allowing the recreation programs and storage once at Seely School to be relocated to Groton Community Center. The next phase of the complex's development will address the staged re-use of a portion of Wing A.</p> <p>Requested for Groton Community Center in FYE 21 are funds for the following projects:</p> <ul style="list-style-type: none">-Parking Lot Modifications, Phase I (Construction: \$75,000)-Security System (Construction: \$25,000)-CCTV Cameras (Design: \$10,000; Construction: \$70,000)-Radon Mitigation System (Design: \$15,000; Construction: \$35,000)-Window Shades (\$10,000) <p>Programmed for Groton Community Center in FYE 22 are funds (\$45,000) to design the replacement of the two oil fired boilers with natural gas fired units and plan the air conditioning throughout the entire building. Window units will be replaced with more efficient roof top unit and areas currently without air conditioning will have upgraded. By converting the boilers to natural gas, it is estimated that the annual savings will be \$12,000 per year, thus realizing a 6-8 year return on investment.</p> <p>Also programmed for FYE 22 are funds (\$240,000) for the design and renovation of the auditorium and funds (\$85,000) for Parking Lot Modifications Phase 2.</p> <p>Programmed for FYE 23 are funds (\$500,000) to move the IT Department from the basement of Town Hall to the second floor of Groton Community Center.</p> <p>Programmed for FYE 24 are funds (\$600,000) for the replacement of the boilers and the air handling modifications.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	O	15						85
	C		85					
B. Land and Right of Way								0
C. Construction	O	70						1385
	C		285	500	600			
D. Equipment								0
E. Other Costs								0
Total	C,O	85	370	500	600	0	0	1555
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other LoCIP</p> <p>The Town Council reduced this project to \$85,000 on staff's recommendation. This reduction removes the parking lot modifications and CCTV cameras and changes the funding to LoCIP funding. The RTM sustained this action.</p>								

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
D) GROTON PUBLIC LIBRARY	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

The existing fire alarm system panel was installed in 1977 and has been experiencing a high failure rate. The building addition in 2014 added zones to a retrofit panel that, while not a perfect fit, did allow for all of the existing devices to remain. The most current interior work completed in 2017 resulted in additional patch work of fire alarm components all that currently work, but have increased the number of service calls and the search for devices that are compatible. The work involves the replacement of the 106 photo sensors, 29 heat sensors, 10 pull stations and the main panel that monitors and controls the system.

Requested for FYE 21 are funds (\$55,000) to address the deteriorated brick retaining walls and to replace six windows on the south side of the building. No work has been performed on the exterior brick surfaces or windows since the construction of the building in 1977. The brick has spalled in several large areas. The windows are original and are showing signs of failure. These funds will identify the areas that need work. New OSHA regulations concerning silica will impact the cost of replacing the brick and mortar joints.

Also requested for FYE 21 are funds (\$35,000) to start the design for the replacement of the cooling tower (installed in 1979) that is reaching the end of its useful life and to address the replacement of several heat pumps throughout the building. These are critical components of the building HVAC system as there are no operable windows in this building.

Programmed for FYE 22 are funds (\$255,000) for replacements of the cooling tower and heat pumps and (\$85,000) for the window replacements and brick repairs.

Programmed for FYE 23 are funds (\$35,000) to design the conversion to natural gas. The underground oil tank will have reached its life use in November 2024.

Also programmed for FYE 23 are funds (\$30,000) to renovate the plumbing system in the two public restrooms.

Programmed for FYE 24 will be funds (\$175,000) for the conversion to natural gas and the underground tank removal.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	C	35		35				70
B. Land and Right of Way								0
C. Construction	C	55	340	30	175			600
D. Equipment								0
E. Other Costs								0
Total	C	90	340	65	175	0	0	670

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
K) GOLF COURSE FACILITIES - CLUB HOUSE			6) PUBLIC BUILDINGS					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Shennecossett club house is over 100 years old. Repair work has been funded sporadically since FYE 10.</p> <p>Requested for FYE 21 are funds for the following projects:</p> <ul style="list-style-type: none"> -Design and renovation of the restroom facilities that serve the golf course and restaurant patrons to make them accessible (Design-\$35,000; Construction: \$225,000) -Upgrades to the HVAC system in the restaurant area (Design: \$15,000; Construction: \$125,000) <p>Programmed for FYE 22 are funds:</p> <ul style="list-style-type: none"> -Asbestos encapsulation of crawl space (Construction: \$175,000) -Landscape plantings around the front of the building (Construction: \$50,000) -Repainting the golf cart building (Construction: \$30,000) <p>Programmed for FYE 23 are funds:</p> <ul style="list-style-type: none"> -Repainting clubhouse building (Construction: \$75,000) -Replacing exterior red rubber deck tiles (Construction: \$20,000) 								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	O	15						15
B. Land and Right of Way								0
C. Construction	O C	125	255	95				350
D. Equipment								0
E. Other Costs								0
Total	C,O	140	255	95	0	0	0	365
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other LoCIP</p> <p>The Town Council reduced this project to \$140,000 on staff's recommendation. The restroom renovation was removed and the funding changed to LoCIP funding. The RTM sustained this action.</p>								

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
M) POLICE	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

The following items to be addressed with the Police Station/Dispatch facility:

- Requested for FYE 21 are funds (\$30,000) to replace the faulty door access control system. The system sporadically fails at times not allowing police access to certain portions of the building. The system is obsolete and parts are difficult to get.
- Also requested for FYE 21 are funds (\$200,000) for the design and renovation of the male locker room including new lockers, ventilation and flooring. The male locker room is original to when the building was built in 1979.
- Programmed for FYE 22 are funds (\$25,000) to analyze and make recommendations for the renovations to the HVAC system. Much of the air conditioning and ventilation equipment dates back to the original construction of the facility in 1979. There remains the need to address air exchanges and cooling deficiencies that are causing the lack of de-humidification and uneven cooling.
- Also programmed for FYE 22 are funds (\$34,000) for materials to resurface the front parking lot at the facility. The asphalt on the parking lot is the original pavement from the construction of the police station in 1979.
- Programmed for FYE 23 are funds (TBD) for the HVAC renovations and (\$300,000) for replacement of the existing built up roofs installed in 1975, 1997 and 1999 (21,556 sf).
- Also programmed for FYE 23 are funds (TBD) for the removal of the underground diesel tank that supplies the generator and replace it with an above ground tank. This tank must be out of the ground by August 2022 to avoid end of life testing. (NOTE: The removal of the heating oil tank is covered under Project 9) A) Natural Gas Conversions.)
- Programmed for FYE 24 are funds (\$250,000) for the replacement of the bullet traps. The upgrade to the mechanical and electrical systems for the firing range has been completed except the bullet traps, which are original to the building.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	C		25					25
B. Land and Right of Way								0
	O	105						105
C. Construction	C		34	300	250			584
D. Equipment								0
E. Other Costs								0
Total	C,O	105	59	300	250	0	0	714

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other (LoCIP)

The Town Council reduced this project to \$105,000 on staff's recommendation to remove ventilation and locks. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL																																																																													
PROJECT			ACTIVITY/DEPARTMENT																																																																										
O) GROTON AMBULANCE			6) PUBLIC BUILDINGS																																																																										
<p style="text-align: center; margin: 0;">DESCRIPTION/PURPOSE/JUSTIFICATION</p> <p>The town leases several of its facilities to outside agencies. Although the lessee is responsible for repairs, maintenance, and alterations, the Town is responsible for repairs to the building envelope and structure. Groton Ambulance located at 217 North Road has leased the building and land since August 28, 1980. Public Works has been making repairs but the parking lot was ripped up in 2004 for the installation of a new drainage system. Paving of the parking lot was included in that project, but this project was never finished. Funding was requested two years ago and it was cut from the budget at the RTM level. The pavement is now a safety hazard.</p> <p>Requested for FYE 21 are funds (\$45,000) for surfacing the front driveway, rear driveway and parking lot.</p>																																																																													
RECOMMENDED FINANCING (000)																																																																													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 25%;"></th> <th rowspan="2" style="width: 8%;">Source of Funds*</th> <th colspan="6" style="width: 55%;">Estimated Funding by Year</th> <th rowspan="2" style="width: 14%;">Total Estimated Cost</th> </tr> <tr> <th>FYE2021</th> <th>FYE2022</th> <th>FYE2023</th> <th>FYE2024</th> <th>FYE2025</th> <th>FYE2026</th> </tr> </thead> <tbody> <tr> <td>A. Planning and Engineering</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>B. Land and Right of Way</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>C. Construction</td> <td style="text-align: center;">O</td> <td style="text-align: right;">45</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">45</td> </tr> <tr> <td>D. Equipment</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>E. Other Costs</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">O</td> <td style="text-align: right;">45</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">45</td> </tr> </tbody> </table>										Source of Funds*	Estimated Funding by Year						Total Estimated Cost	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	A. Planning and Engineering								0	B. Land and Right of Way								0	C. Construction	O	45						45	D. Equipment								0	E. Other Costs								0	Total	O	45	0	0	0	0	0	45
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost																																																																					
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026																																																																						
A. Planning and Engineering								0																																																																					
B. Land and Right of Way								0																																																																					
C. Construction	O	45						45																																																																					
D. Equipment								0																																																																					
E. Other Costs								0																																																																					
Total	O	45	0	0	0	0	0	45																																																																					
<div style="display: flex; justify-content: space-between;"> *Funding <div> (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other LoCIP </div> </div> <p>The Town Council changed the funding for this project to LoCIP funding per staff recommendation. The RTM sustained this action.</p>																																																																													

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT P) TOWN HALL ANNEX COMPLEX ANNEX BUILDING	ACTIVITY/DEPARTMENT 6) PUBLIC BUILDINGS
<p style="text-align: center;">DESCRIPTION/PURPOSE/JUSTIFICATION</p> <p>The Town Hall Annex was constructed in 1998 when a large addition was added to the small Public Works administrative office building. Over the last several years, the building has experienced uneven heating, cooling and humidity levels.</p> <p>Requested for FYE 21 are funds (\$70,000) for the planned replacement and upgrades to the HVAC systems that serve the three community rooms to address the issues of air exchanges and humidity.</p> <p>Also requested for FYE 21 are funds (\$25,000) for the engineering design for the planning, replacement and upgrades to the HVAC system that serves the staff office portion of the building.</p> <p>Programmed for FYE 22 are funds (\$200,000) to construct the replacement of the HVAC units for the staff offices.</p>	

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	C	25						25
B. Land and Right of Way								0
C. Construction	O C	70	200					270
D. Equipment								0
E. Other Costs								0
Total	C,O	95	200	0	0	0	0	295

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other LoCIP

The Town Council changed the funding for this project to \$25,000 Capital Reserve Funding and \$70,000 LoCIP funding per staff's recommendation. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL	
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PROJECT	ACTIVITY/DEPARTMENT
Q) TOWN HALL ANNEX FIRE TRAINING FACILITY	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION	
1	1
2	2
3	3
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99	99
100	100

A fire training facility to be used by local fire departments will be located behind the Town Hall Annex in the area that Public Works currently uses as a pipe yard. A new pipe yard will be created just north of the salt shed, behind the animal shelter.

Requested for FYE 21 are funds (\$95,000) to complete the approved site plan for the fire training site. The components are resurfacing of the fire training site (leased area), and clearing and construction of the new pipe yard.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	0						0
D. Equipment								0
E. Other Costs								0
Total	C	0	0	0	0	0	0	0

*Funding	(C) Capital Reserve Fund	(G) General Obligation Bonds
		(O) Other

The Town Council reduced this project from \$95,000 to \$0 on staff's recommendation. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
R) SENIOR CENTER			6) PUBLIC BUILDINGS					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Senior Center contains multiple entrances and cameras will allow monitoring of public areas that are out of view from the building staff, increasing safety and security of those using the building and providing police with additional resources in the event of an incident.</p> <p>Requested for FYE 21 are funds (\$40,000) to install a Closed Circuit Television (CCTV) system to monitor public areas at the Senior Center.</p> <p>Also requested for FYE 21 are funds (\$15,000) to replace the carpet in the music room with a Vinyl Composition Tile (VCT) floor to make use of the space more flexible and allow exercise and other programs to take place in this room.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O	55						55
D. Equipment								0
E. Other Costs								0
Total	O	55	0	0	0	0	0	55
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other LoCIP (\$40,000) Rec. & Sr. Activities Fund (\$15,000)</p> <p>The Town Council changed the funding for this project to \$40,000 LoCIP funding and \$15,000 Sr. Activities Funding per staff's recommendation. The RTM sustained this action.</p>								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT A) INFORMATION TECHNOLOGY INFRASTRUCTURE				ACTIVITY/DEPARTMENT 7) TECHNOLOGY				
DESCRIPTION/PURPOSE/JUSTIFICATION								
This is an ongoing project to maintain and improve the efficiency of the Town's information technology network infrastructure to support the powerful software applications and interfaces required for Town operations.								
Requested for FYE 21 are funds (\$191,000) for the scheduled replacement of Town's end-of-life network switches and continuation of the public safety infrastructure improvement, upgrade of the Town's PCs to Microsoft Office 365 (Currently 2010), server software upgrades, social media archiving software and user security access control software.								
Programmed for FYE 22 are funds (\$536,000) for the scheduled replacement of Town's end-of-life network switches, replacing the Town Hall and Public Safety Building's Blade and Enclosure infrastructure (the foundation for the Town's virtual servers and file storage) and video surveillance system consolidation.								
Requested for FYE 23 are funds (\$150,000) for infrastructure improvements recommended in the draft Public Safety Information Technology Master Plan by ClientFirst. These initiatives include assessment public safety structured connectivity and on-going software maintenance. Upgrade network storage for Storage Area Network (SAN), assessment of Public Safety fiber infrastructure, Technology support for the Town's EOC facility and Town video surveillance consolidation.								
Programmed for FYE 24 are funds (\$273,000) for ongoing public safety infrastructure improvements, network redesign to address Criminal Justice Information Service (CJIS) compliance and software maintenance, public safety building structured connectivity, computer room improvements, server software upgrades, installation of the Public Safety fiber infrastructure, Technology support for the Town's EOC facility and Town video surveillance consolidation.								
Programmed for FYE 25 are funds (\$393,000) to set up and install a Virtual Desktop Infrastructure (VDI) project providing a comprehensive desktop environment management system, the scheduled replacement of Town's end-of-life network switches, server software upgrades, server hardware replacement, Town wireless hardware upgrade.								
Programmed for FYE 26 are funds (\$178,000) for the scheduled replacement of Town's end-of-life network switches, server software upgrades, server hardware replacement, DMZ assessment and upgrade, upgrade network storage for Storage Area Network (SAN) and Town video surveillance consolidation.								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	C	191	536	150	273	393	178	1721
Total	C	191	536	150	273	393	178	1721
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								
There were no changes made during budget deliberations.								

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
G) PHONE SYSTEM	7) TECHNOLOGY

DESCRIPTION/PURPOSE/JUSTIFICATION

In FYE 14, the Town entered into a five year lease purchase agreement for a VOIP (Voice Over Internet Protocol) phone and voicemail system, which provided significant technological improvements over the previous 15 year old telephone system with no increase in operational costs. Approved in FYE 14 were funds (\$45,000) to purchase and install POE (Power over Ethernet) switches which provide the connection between the phone system and the Town's network. This work was completed.

Requested for FYE 21 are funds (\$25,000) for upgrades to the VoIP hardware, software and network equipment. The software on the VoIP phone system is going end-of-support in FYE 21 and will need to be upgraded to the newer software.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	25						25
E. Other Costs								0
Total	C	25	0	0	0	0	0	25

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other

There were no changes made during budget deliberations.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT L) LIBRARY AND GMTV SERVERS REPLACEMENT/UPGRADE	ACTIVITY/DEPARTMENT 7) TECHNOLOGY																																																																					
DESCRIPTION/PURPOSE/JUSTIFICATION																																																																						
<p>Approved in FYE 19 were funds to replace two GMTV servers with a new Telvue IP server system. The new Telvue handles recording, storage, scheduling, playback and emergency messaging for all GMTV Town programming as well as on air and in-house digital signage. Currently, in-house digital signage is limited to the library and senior center because of a lack of WiFi Telvue Players and monitors at other town buildings.</p> <p>The library also operates two additional servers for library services, a SIRSI server for Integrated Library System (ILS) and a public internet server. The SIRSI server is necessary to provide access to the ILS for the library staff and the online catalog. The library's public internet server is necessary to provide access to the internet and printers that the patrons use at the library.</p> <p>Requested for FYE 21 are funds (\$38,000) to expand digital signage to buildings that do not currently offer it by purchasing and installing corresponding TelVue players and monitors for each of those locations as well as maintaining necessary licensing fees for 5 years.</p> <p>Programmed for FYE 22 are funds (\$6,000) to replace the public internet server which will be seven years old.</p> <p>Programmed for FYE 23 are funds (\$6,000) to replace the SIRSI ILS server which will be seven years old.</p>																																																																						
RECOMMENDED FINANCING (000)																																																																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Source of Funds</th> <th colspan="6">Estimated Funding by Year</th> <th rowspan="2">Total Estimated Cost</th> </tr> <tr> <th>FYE2021</th> <th>FYE2022</th> <th>FYE2023</th> <th>FYE2024</th> <th>FYE2025</th> <th>FYE2026</th> </tr> </thead> <tbody> <tr> <td>A. Planning and Engineering</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>B. Land and Right of Way</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>C. Construction</td> <td>C</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>D. Equipment</td> <td>C</td> <td>0</td> <td>6</td> <td>6</td> <td></td> <td></td> <td></td> <td>12</td> </tr> <tr> <td>E. Other Costs</td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Total</td> <td>C</td> <td>0</td> <td>6</td> <td>6</td> <td></td> <td></td> <td></td> <td>12</td> </tr> </tbody> </table>		Source of Funds	Estimated Funding by Year						Total Estimated Cost	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	A. Planning and Engineering								0	B. Land and Right of Way								0	C. Construction	C	0						0	D. Equipment	C	0	6	6				12	E. Other Costs		0						0	Total	C	0	6	6				12
	Source of Funds			Estimated Funding by Year							Total Estimated Cost																																																											
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026																																																															
A. Planning and Engineering								0																																																														
B. Land and Right of Way								0																																																														
C. Construction	C	0						0																																																														
D. Equipment	C	0	6	6				12																																																														
E. Other Costs		0						0																																																														
Total	C	0	6	6				12																																																														
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other</p>																																																																						
<p>The Town Council reduced this project from \$38,000 to \$0 on staff's recommendation. The RTM sustained this action.</p>																																																																						

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT M) TOWN MEETING ROOM AV/PRESENTATION EQUIPMENT REPLACEMENT/UPGRADE				ACTIVITY/DEPARTMENT 7) TECHNOLOGY				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>A majority of the town meeting rooms in a number of different buildings do not have proper audio visual equipment to help conduct town business or present information to the public. Most of the audio visual equipment is over 19 years old, not capable of working with today's technology, and is not user friendly. This upgrade will cover 20 town meeting rooms over a six year period.</p> <p>Approved for FYE 20 were funds to design, purchase and install updated audio visual technology improvements for Town Hall Annex Community Rooms 1, 2, and 3.</p> <p>Requested for FYE 21 are funds (\$38,000) to design, purchase and install updated audio visual technology improvements for Town Manager, IT and Finance Conference Rooms.</p> <p>Programmed for FYE 22 are funds (\$51,000) to design, purchase and install updated audio visual technology improvements for Library Rooms 1, 2, 3, 4, 5, and Activity Room.</p> <p>Programmed for FYE 23 are funds (\$56,000) to design, purchase and install updated audio visual technology improvements for Senior Center Main Room and Classrooms 1 and 2. and Parks and Recreation Office.</p> <p>Programmed for FYE 24 are funds (\$39,000) to design, purchase and install updated audio visual technology improvements for Police Training, Conference and Roll Call Rooms, WPCF Training Room and Human Services Conference Room.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	C	0	3	4	4			11
B. Land and Right of Way								
C. Construction	C	0	7	7	5			19
D. Equipment	C	0	41	45	30			116
E. Other Costs								0
Total	C	0	51	56	39			146
*Funding	(C) Capital Reserve Fund (G) General Obligation Bonds (O) Other							
The Town Council reduced this project from \$38,000 to \$0 on staff's recommendation. The RTM sustained this action								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
A) ECONOMIC ASSISTANCE FUND				8) PLANNING AND ECONOMIC DEVELOPMENT				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>This program provides funding for the construction of necessary public infrastructure improvements associated with new job-creating development opportunities. The goal is to retain, support, and entice new job-creating businesses to Groton by paying for public infrastructure improvements that are extraordinary in nature, and usually beyond the business' ability to pay. Public improvements that would support these businesses can include water and sewer line extensions, electric and telephone extensions, public sidewalks, road improvements, installation of traffic control devices, street lighting, and downstream drainage improvements. Contributions to the fund are requested annually with appropriations made as-needed. Program guidelines were established by the Town Council, which authorizes all expenditures.</p> <p>A number of projects have been funded using this program including infrastructure improvements at SIFT Bake Shop, Grand Wine and Spirits, and Bluff Point Village.</p> <p>As of June 30, 2019 the fund balance is \$563,335.89. Over the next two years, \$100,000 is proposed to be used for the Gateway/Wayfinding Sign project (CIP 8) C)) and a significant amount may be used to assist the development of the Seely School, Groton Heights, Mystic Education Center and 517/529 Gold Star Highway properties after they are transferred to the preferred developers.</p> <p>Requested for FYE 21 and programmed through FYE 26 are funds (\$50,000/year) to continue the program and develop a reserve fund to enable the Town to provide assistance for a larger project, or to assist multiple projects in a short time period should they arise.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	0	50	50	50	50	50	250
D. Equipment								0
E. Other Costs								0
Total	C	0	50	50	50	50	50	250
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								
The Town Council reduced this project from \$50,000 to \$0 on staff's recommendation. The RTM sustained this action								

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
D) STRATEGIC RESILIENCY PLAN	8) PLANNING AND ECONOMIC DEVELOPMENT

DESCRIPTION/PURPOSE/JUSTIFICATION

In 2011 Groton completed an EPA funded coastal climate change project. A key recommendation was to conduct a vulnerability assessment and to develop strategies to mitigate the impacts of climate change. Groton's Hazard Mitigation Plan has identified a number of vulnerable areas that will be impacted by coastal hazards as the climate continues to change. The town, working with The Nature Conservancy, has mapped out areas that will be impacted by sea level rise and climate change. Building upon this work, the Office of Planning and Development Services will develop strategies to address neighborhood, village and commercial development resilience options for responding to the threats of climate change and sea level rise. This project will produce a strategic plan with a focus on public outreach and the implementation of low cost options. The strategies will be used by homeowners, businesses, and the town to address the impacts of these changes to the natural environment and will focus on Poquonnock Bridge and downtown Mystic.

Requested for FYE 21 are funds (\$85,000) to develop a strategic resiliency plan.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	C	0						0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total	C	0	0	0	0	0	0	0

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other

The Town Council reduced this project from \$85,000 to \$0 on staff's recommendation. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT F) DOWNTOWN MYSTIC PARKING MANAGEMENT	ACTIVITY/DEPARTMENT 8) PLANNING AND ECONOMIC DEVELOPMENT
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DESCRIPTION/PURPOSE/JUSTIFICATION

The successful completion of the Mystic Streetscape project improvements and the expansion of restaurants on Water Street has renewed interest in the management of parking in Mystic on both sides of the Mystic River. Representatives of Groton, Stonington and the Mystic Merchants Association have been meeting regularly to address parking concerns of residents and businesses. The Towns of Groton and Stonington have agreed to jointly fund a parking management study for Mystic.

Requested for FYE 21 are funds (\$50,000) to hire a consulting firm to evaluate parking management options and create a plan to manage parking in Mystic on both sides of the Mystic River. The cost of this project will be shared 50/50 between the Towns of Groton and Stonington.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	O	25						25
	C	25						25
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total	O,C	50	0	0	0	0	0	50

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other (Town of Stonington-\$25,000)

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
A) SEWER LINE INFRASTRUCTURE REPAIR			10) WATER POLLUTION CONTROL FACILITY					
DESCRIPTION/PURPOSE/JUSTIFICATION								
Approved in FYE 19 were funds (\$522,000) to line the main sewer interceptor between the Poquonnock River Pump Station and the WPCF Treatment Plant, (\$11,000) to evaluate the interceptor between Toll Gate and Poquonnock Roads for relining, and (\$318,000) to reline laterals in the Brookside Area.								
Requested for FYE 21 are funds (\$50,000) to update the Wastewater Facilities Capital Improvement Plan. This 10 year plan was last updated in 2006. This plan will review the project needs for the town sewer infrastructure, including prioritization, opinions of costs and scheduling.								
Programmed for FYE 22 are funds (\$277,000) for odor control improvements and Hydrogen Sulfide reduction in the collection system.								
Programmed for FYE 23 are funds (TBD) to line address piping sections between Beebe Cove and Mumford Cove.								
Programmed for FYE 24 are funds (\$75,000) to evaluate and prepare plans for the first phase of the project to address the prestressed concrete cylinder pipe (PCCP) in downtown Mystic.								
Programmed for FYE 25 are funds (\$750,000) for construction of first phase to address the PCCP in downtown Mystic.								
These projects will be submitted to the Water Pollution Control Authority for approval as part of their annual budget. These projects will be funded by sewer user fees.								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	O	50	40		75	50		215
B. Land and Right of Way								0
C. Construction	O		237	TBD		700		937
D. Equipment								0
E. Other Costs								0
Total	O	50	277	0	75	750	0	1152
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (WPCF User Fees)								
There were no changes made during budget deliberations.								

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
B) PUMP STATIONS	10) WATER POLLUTION CONTROL AUTHORITY

DESCRIPTION/PURPOSE/JUSTIFICATION

Requested for FYE 21 are funds (\$125,000) to design the design, bidding documents and cost estimates to provide remote Supervisory Control and Data Acquisition (SCADA) to the 21 remote pump stations.

Requested for FYE 21 are funds (\$1,300,000) for construction costs for mechanical and electrical modernization and planned replacement of equipment at the Goss Cover Pump Station. This also includes funds to replace the failed underground fuel storage tank with a new above ground tank.

Programmed for FYE 22 are funds (\$1,400,0000) to install the SCADA in the pump stations.

Programmed for FYE 23 are funds (\$673,000) for Mumford Cove pump station modernization construction and (\$54,000) for Beebe Cove pump station for P&E costs for electrical and mechanical modernization and replacement.

Programmed for FYE 24 are funds (\$399,000) for construction costs for Beebe Cove pump station major electrical and mechanical modernization and replacement.

Programmed for FYE 25 are funds (\$187,000) for P&E costs for Little Gibraltar pump station major electrical and mechanical modernization and replacement.

Programmed for FYE 26 are funds (\$1,663,000) for construction costs for Little Gibraltar pump station major electrical and mechanical modernization and replacement.

These projects will be submitted to the Water Pollution Control Authority for approval as part of their annual budget. These projects will be funded by sewer user fees.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	
A. Planning and Engineering	O	125		54		187		366
B. Land and Right of Way								0
C. Construction	O	1300	1400	673	399		1663	5435
D. Equipment								0
E. Other Costs								0
Total	O	1425	1400	727	399	187	1663	5801

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other (WPCF User Fees)

There were no changes made during budget deliberations.

**TOWN OF GROTON
FYE 2021 ADOPTED BUDGET**

APPENDICES

Glossary
Acronyms
Accounts with Descriptions

TOWN OF GROTON, CONNECTICUT
GLOSSARY OF TERMS
FYE 2021

ACCOUNT - As used in expenditure classifications, this term applies to the article purchased or the service obtained, such as contractual services, utilities, postage, equipment maintenance, overtime, etc.

ACCRUAL BASIS - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ADJUSTED BUDGET - The original adopted budget plus any transfers or supplemental appropriations passed as of a certain date.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and incur obligations for specific purposes. Usually authorization is limited in the amount and the time in which it may be expended.

AREAS OF SERVICE - A group of related activities aimed at accomplishing a major service or program for which a governmental unit is responsible. Examples of Areas of Service are: General Government, Public Safety, Planning and Development, and Human Services.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying taxes. In Connecticut, the assessed value is currently set at seventy percent of appraised value.

BALANCED BUDGET - For all of its appropriated funds, the Town Manager submits budgets in which estimated expenditures equal estimated revenues and surplus (fund balance applied).

BENEFIT - A payment made or entitlement available in accordance with a labor agreement or contract.

BorrowIT CT FUND - A special revenue fund established to account for the revenues and expenses of State grants which are to be used for Library purposes only.

BUDGET - A plan of financial operation containing an estimate of proposed expenditures for a single fiscal year (July 1 through June 30) and the proposed means for financing them.

BUDGETARY BASIS - Refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

BUDGET DOCUMENT - As defined by the Charter of the Town of Groton, not later than March 15th, the Manager files the proposed budget including a budget message outlining the financial policy of the Town Government which describes the important features of the plan indicating major changes from the current year and clearly summarizes the contents. This budget document includes:

- Actual revenues and expenditures during the past fiscal year, total estimated revenues and expenditures for the past fiscal year, Department's requests for expenditures for the ensuing fiscal year, and the Manager's recommendation of itemized revenues to be collected and amounts to be appropriated for the ensuing fiscal year.
- Statistical information to aid evaluation of proposed programs to determine appropriate levels of service.

CAPITAL ASSETS - Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and have an initial, individual cost of more than \$10,000 and an estimated useful life in excess of two years.

CAPITAL BUDGET - A plan of proposed capital projects and the means of financing them for a current fiscal period. Examples include construction of a police station, establishing a new park.

CAPITAL IMPROVEMENT - A major improvement or betterment of a non-recurring nature to the physical plant of the municipality as differentiated from ordinary repairs or maintenance of a recurring nature (CSS Sec 8-160). Appropriations from this fund shall be made only for capital assets, projects or acquisitions of a non-recurring nature, with a cost of over \$25,000 and with a useful life of over five years (GTO #179, 9-17-85).

CAPITAL RESERVE FUND - An account in which annual governmental fund appropriations are accumulated to fund multi-year capital projects.

CHARACTER OF EXPENDITURE - A grouping of expenditures on the basis of the nature of goods or services purchased, as follows:

- A. Personnel Services - Direct payment to employees of wages and salaries and selected benefits through normal payroll procedures.
- B. Operating Expense - Payment of ordinary and recurring operating expenses not otherwise classified.

CONTINGENCY - A budgetary reserve to provide for emergency and unanticipated expenditures.

COST CENTER - A specific area of work performed in carrying out department responsibilities. The Assessment Division (10133) is a cost center in the Finance Department Function (1013).

DEBT SERVICE - The amount of money required to pay the interest and principal of outstanding bonded debt.

DEPARTMENT - An organizational unit in which various services are managed.

ENCUMBRANCE - Legal commitments in the form of purchase orders or contracts which are chargeable to an appropriation and for which the part of the appropriation is reserved. The legal commitment ceases to be an encumbrance when paid or when an actual liability for payment is recorded.

EQUALIZED NET GRAND LIST (ENGL) - The estimate of the market value of all taxable property in a municipality. Municipalities revalue their Grand Lists based on schedules established by the CT General Assembly. Thus, there can be a marked difference between the market value of all property and the assessed value. The State of CT's Office of Policy and Management calculates the ENGL from sales and assessment ratio information and grand list reports filed by the municipality.

EXPENDITURES - This term designates the costs of goods delivered or services rendered, whether paid or unpaid, as well as provision for debt retirement and capital outlays.

FISCAL YEAR - A twelve month period of time to which the annual budget applies and at the end of which a governmental unit determines financial position and results of operations (July 1 through June 30).

FYE (Fiscal Year Ended) - Connecticut municipalities operate on the uniform fiscal year July 1 to June 30. A listing of "FYE 2021", means the fiscal year which began on July 1, 2020 and ends on June 30, 2021.

FLEET FUND - A special revenue fund established to accumulate funds necessary to replace equipment and vehicles and to purchase fuel and parts.

FUNCTION - A grouping of expenditures on the basis of specific and distinct cost centers or services performed by a department.

FUND - An independent fiscal and accounting entity with a self balancing set of accounts, in which are recorded cash and/or other resources together with all related liabilities, obligations, reserves and equities. All funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE APPLIED - The amount of unreserved/undesignated fund balance that is used to balance a particular budget.

FUND BALANCE; UNRESERVED, UNDESIGNATED - The excess of assets of a governmental fund or trust fund over its liabilities and reserved fund balance accounts.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GENERAL FUND - All expenditures supported by general property taxes and other revenues designated for general governmental and educational purposes.

GENERAL OBLIGATION (GO) BONDS - Bonds that are secured by the Town's "full faith and credit" pledge to repay debt. GO bonds issued by the Town are repaid from taxes and other general revenue sources.

GOVERNMENTAL FUNDS - All funds and financing supported by general property taxes and other revenues designated for governmental and educational purposes.

GOVERNMENT SUBDIVISION - The Town of Groton has two political subdivisions, the City of Groton and the Groton Long Point Association.

Seven additional special districts are organized units of government within the Town which also have separate governing bodies and taxing authority. The districts were established by the State legislature for specific purposes such as fire and police protection.

GRAND LIST - A total value of all taxable real estate, personal property and motor vehicles upon which the property tax levy is allocated among the property owners in the Town, the political subdivisions, the fire/special districts, and the sewer district.

INTERGOVERNMENTAL REVENUE - Revenue received from other governments (State, Federal) in the form of grants, shared revenues, or payments in lieu of taxes.

LEVY - The total amount of taxes imposed by a governmental unit.

LoCIP (Local Capital Improvement Program) - The amount of State funds provided as financial assistance to municipalities for eligible projects within its five-year capital improvement plan.

MILL RATE - The rate applied to assessed valuation to determine property taxes. The Town mill rate for the FYE 2021 Adopted Budget is 25.11 mills. A mill is the amount of tax paid for each \$1,000 of assessed value and is \$1.00 of tax for each \$1,000 of assessed value. For the FYE 2021 budget, this means that \$25.11 in property taxes must be paid for every \$1,000 of assessed value of property.

MODIFIED ACCRUAL BASIS - The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenues are recorded when measurable and available to finance expenditures of the fiscal period.

OBLIGATIONS - Amounts which a governmental unit may be required legally to meet out of its resources. This includes actual liabilities and unliquidated encumbrances.

OTHER POST EMPLOYMENT BENEFITS - (OPEB) Refers to post employment benefits other than pension benefits and includes post employment health care benefits, i.e., medical, dental, vision, hearing and other health-related benefits and other types of post employment benefits, i.e., life insurance, disability, long-term care and other benefits provided separately from a pension plan.

OPERATING EXPENSES - Expenditures for day-to-day operations, such as postage, materials and supplies, routine maintenance of equipment, professional development and travel.

ORDINANCE - A formal legislative enactment by the Council or governing body of a municipality which has full force and effect of law within the boundaries of the municipality to which it applies. A resolution differs from an ordinance in that it requires less legal formality and carries lower legal status.

PERSONNEL SERVICES - Cost related to compensating employees, including salaries and wages and benefits.

PILOT - Payment in lieu of taxes. Various grants received from the State of Connecticut.

REPRESENTATIVE TOWN MEETING (RTM) - An elected body of not more than forty-one (41) members who shall approve or amend budgets passed by the Town Council, accept or reject bonding ordinances and exercise other powers as granted under the State Statutes and the Town Charter.

RESERVE - An account which records a portion of fund balance which is legally segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

REVENUE - This term designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, and do not represent contributions of fund capital.

SPECIAL REVENUE FUND - Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

SUBSIDY - An appropriation of funds from a government to aid in establishing or maintaining a service deemed advantageous to the public.

TRANSFER FROM OTHER FUNDS - Loans or transfer amounts made from one fund to another.

TRUST FUND - A fund separate from the General Fund used to account for assets held by the Town in a trustee capacity, e.g. the Spicer Trust Fund, Pension Fund.

TOWN OF GROTON, CONNECTICUT

ACRONYMS**FYE 2021**

ACH	-Automated Clearing House
ADA	-Americans with Disabilities Act
AFSCME	-American Federation of State, County and Municipal Employees
ARC	-Annual Required Contribution
BAA	-Board of Assessment Appeals
BRAC	-Base Realignment & Closure
BOE	-Board of Education
CAFR	-Comprehensive Annual Financial Report
CCM	-Connecticut Conference of Municipalities
CERC	-Connecticut Economic Resource Center
CGS	-Connecticut General Statutes
CIP	-Capital Improvement Plan / Program / Project
C-MED	-Central Medical Emergency Dispatch
DARE	-Drug Abuse Resistance Education
DEEP	-Department of Energy & Environmental Protection
DOT	-Department of Transportation
ECS	-Education Cost Sharing
EDC	-Economic Development Commission
EMS	-Emergency Medical Service
ERP	-Enterprise Resource Planning
FOI	-Freedom of Information
FTE	-Full Time Employee
FYE	-Fiscal Year End
GAAP	-Generally Accepted Accounting Principles
GASB	-Governmental Accounting Standards Board
GFOA	-Government Finance Officers Association
GIS	-Geographic Information System
GMTV	-Groton Municipal Television
GPS	-Groton Public Schools
HSA	-Health Savings Account
ICMA	-International City/County Management Association
LoCIP	-Local Capital Improvement Program
MBR	-Minimum Budget Requirement
MSW	-Municipal Solid Waste
OPDS	-Office of Planning and Development Services
OPEB	-Other Post-Employment Benefits
OPM	-Office of Policy & Management
OSHA	-Occupational Safety and Health Administration
PILOT	-Payment in Lieu of Taxes
RFP / RFQ	-Request for Proposal / Quote
RTM	-Representative Town Meeting
SCADD	-Southeastern Council on Alcoholism and Drug Dependence
SCCOG	-Southeastern CT Council of Governments
SCRRRA	-Southeastern Connecticut Regional Resources Recovery Authority
SLA	-State and Local Assistance
SRO	-School Resource Officer
STEM	-Science, Technology, Engineering, and Mathematics
TIF	-Tax Increment Financing
TVCCA	-Thames Valley Council for Community Action
USWA	-United Steelworkers of America
VNA	-Visiting Nurses Association
WPCA/WPCF	-Water Pollution Control Authority / Facility

**TOWN OF GROTON, CONNECTICUT
ACCOUNT NUMBERS WITH DESCRIPTIONS
FYE 2021**

PERSONNEL SERVICES

5101 Regular Full Time Personnel

Employees working a minimum of 35 hours per week on a year-round basis.

5102 Part Time Personnel

- a) **Part Time** - employees working less than twenty (20) hours per week year round or for recurring periods exceeding six-months (less than 1,027 hours per year).
- b) **On Call Employees** - employees such as Dispatchers and Supernumeraries (Police Department) who are available on an as-needed basis.
- c) **Temporary** – full-time employees hired in a regular classification for five (5) months or less (and/or as otherwise set forth in any Collective Bargaining Agreement) to replace a regular employee on leave or to accomplish a non-recurring project or assignment.

5103 Seasonal Personnel

Employees working part-time or full-time on a recurring basis for less than six (6) months in a calendar year (e.g. summer employees).

5104 Overtime Pay

Additional pay for hourly paid employees who work more than the normal number of hours in a pay period or day. This could usually be paid at straight, time and one-half or double times the normal hourly rate.

5105 Longevity Pay

Payments received based on one's length of employment with the Town beginning on an employee's anniversary date in accordance with their labor agreement.

5106 College Incentive Pay

Incentive payments made to Police Officers for college credit and/or degrees.

5107 Shift Replacement Overtime

Used by the Police Department to charge an officer's time when he/she is brought in on overtime to cover another officer's absence.

5109 Salary Adjustments

Normally, used to reflect salary adjustments paid out of a function budget for accrued vacation hours and a retiree's sick leave hours. Also used to account for salary adjustments that could bring about the elimination of positions and/or furlough days.

5110 Regular Part Time

Employees that work on a year round basis at least twenty but less than thirty-five hours per week. Generally are included in collective bargaining units.

5111 Premium Pay/Out of Class

Used to charge extra pay for work performed out of one's normal classification or as a premium pay for performing certain activities. In Police accounts, used when an officer cashes in accumulated paid holidays.

5112 Sick Incentive

Incentive for employees not to use sick leave. Police Officers are awarded one day's pay for each quarter no sick leave is taken. Depending on labor agreements, other employees who have sick leave accrued in excess of 200 days can have it converted to pay in the ratio of 3 sick day's equivalent to one day's pay.

5115 Shift Premium

Premium for working evening or night shift.

5116 Wage Continuation

Wages paid to an injured employee prior to a determination of workers compensation eligibility.

5117 Allowances

Payments made to an employee in lieu of furnishing a Town owned vehicle on a permanent basis for business purposes. Also included are payments made to employees (on a non-reimbursable basis) for meals, clothing, tools, fluids, etc. as per the labor agreements.

5119 Salary Reimbursement

Used to offset the home based salary expenditures when funds are expected to be received from outside sources.

5151 Social Security

Represents the Town's contribution of 6.2% on wages and up to \$117,000 for Old Age Survivors and Disability (OASDI) and 1.45% on all wages for Medicare. The Town's police officers are exempt from OASDI but the Town contributes the Medicare portion on any officer hired after 1986.

5152 Retirement

Represents the amount that the Town contributes to the Pension Trust Fund based on an annual actuarial study.

5153 Health Insurance

Represents the amount that the Town contributes to the Health Insurance Trust Fund which pays the medical costs associated with the health insurance plans. This amount is net of employee co-payments.

5154 Unemployment Compensation

Represents payments made to the State for actual unemployment claims.

5155 Worker's Compensation

Represents the amount that the Town contributes to the Trust Fund based on an actuarial study.

5158 Life Insurance

Represents the amount that the Town contributes to the Health Insurance Trust Fund which pays the life insurance costs.

5159 Heart & Hypertension

Represents the contribution to the Trust Fund to pay for heart and hypertension benefits.

5160 Health-Retiree-Current

Represents the amount that the Town contributes to pay for the medical costs associated with retiree health insurance plans. This amount is net of retiree contributions.

5170 Other Post Employment Benefits (OPEB) Liability

Represents the amount that the Town contributes for future post employment benefits other than retirement.

OPERATING EXPENSES

5201 Postage/Printing/Advertising

Charges for postage, printing and advertising.

5210 Professional Development/Training

Expenses such as membership in professional associations, dues, professional subscriptions, costs of seminars and conferences including transportation, lodging and meals; reimbursement for interview expenses, tuition reimbursement.

5220 Utilities/Fuel/Mileage

Charges for fuel, mileage reimbursement, monthly telephone bills, lubricants, electricity, natural gas, water, sewer, waste disposal, and heating fuel.

5230 Payment/Contributions

Contributions and/or payments to hospitals, the State of Connecticut, subdivisions of the Town of Groton, outside agencies and grievance/arbitration settlements other than wage payments.

5240 Boards and Commissions

Appropriations to various boards and commissions such as Groton Arts Committees, Conservation Commission, Cable TV Advisory Committee, Veterans Memorial Committee, Community Events, Board of Assessment Appeals Expenses.

5260 Repairs & Maintenance – Facility/Equipment

Contractual costs of maintenance and repair of miscellaneous equipment and facilities. Also includes maintenance agreements/contracts on computer hardware, typewriters, telephones, etc. Minor office renovation and routine building maintenance.

5261 Software Maintenance Fees

Right to use software, right to updates, and telephone support. Software is never owned outright, a user is only licensed to use the software.

5280 Insurance/Risk Management

Premium costs for property and liability insurance. Bond costs.

5281 Occupational Health and Safety

Safety and health related equipment and services including OSHA-mandated training costs, commercial driver's license (CDL) physicals and drug and alcohol tests.

5285 Building/Property Damage

Accident expense/claim expense.

5289 Insurance Claim Payments

Payments made for claims not covered by insurance or below the deductible. Unemployment claims.

5290 Professional/Technical Services

Management consulting or professional services, engineering and architectural services, legal services, rentals and/or lease fees for buildings and equipment, commercial solid waste removal, oil/water and sludge disposal, temporary employment agencies, pre-employment physicals/drug/alcohol tests and instructors for classes. Expenses associated with the surplus equipment sale.

5300 Materials and Supplies

Agricultural supplies, sand, chemicals, salt, clothing, medical, recreational, electrical and communication supplies, construction supplies, food, clothing, awards and recognitions, admission fees, tickets, federally donated food, ammunition and electrical and mechanical equipment parts. Also includes meal allowances, books or manuals which are necessary in the operation of the department. Janitorial supplies, office supplies, building materials, tools, heating, ventilation, air conditioning and cooling (HVAC) supplies.

5310 Vehicle Operation and Maintenance

Expenditures for vehicles used to transport personnel or objects. Included here are motor vehicle and boat parts. Equipment that can travel under its own power is considered a vehicle.

5315 Vehicle Replacement Fee

This account is used to record the annual replacement cost of vehicles assigned to a department. These funds are accumulated in the Fleet Fund for vehicle purchases.

5316 Vehicle Maintenance Fee

This account is used to record the annual maintenance cost of vehicles assigned to a department. These funds are accumulated in the Fleet Fund for vehicle maintenance.

5317 Vehicle Fuel

This account is used to record the annual fuel cost of vehicles assigned to a department. These funds are accumulated in the Fleet Fund for vehicle fuel.

5318 Computer Replacement Fee

This account is used to record the annual contribution to the Computer Replacement Fund for the replacement of computers and printers assigned to departments and related network equipment.

5400 Equipment/Machinery & Furniture

Maintenance equipment, janitorial equipment, office equipment and furniture. Recreation, communication, and surveillance equipment. Capitalized machinery and equipment for physical plant operations.

5410 Computer Equipment

This account is used to purchase computer equipment not included in the Computer Replacement Fund such as Wireless routers, Uninterrupted battery backups (UPS), external hard drives, scanners, digital cameras, phone headsets, etc. as well as desktop software such as Adobe Cloud subscription, crystal reports and Dreamweaver. The annual software fees will be added to the departments 5261 or 5290 account. The initial purchase of computers and printers that will be later included in the Computer Replacement Fund is also charged here.

5420 Vehicles

All purchases of new vehicles.

5450 Debt Service

This account is used by the General Fund, Golf Course Fund and possibly other special funds for debt service payments.

5460 Reserve Fund/Equipment

This account is used by the General Fund, Golf Course Fund and possibly other special funds as a reserve account for major purchases to take place in future years.

5499 Contingency

This account is used by the General Fund, and Other Funds as a reserve for budgeted items which cost more than anticipated.

5600 Human Services Accounts

The 5600 series of accounts are expenses associated with providing General Assistance to qualified applicants.



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